ANNUAL REPORTS

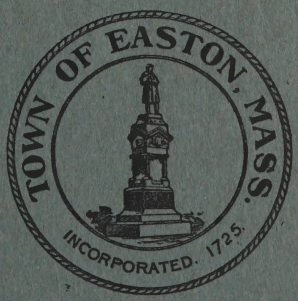
of the Officers of the

TOWN of EASTON

FOR THE

YEAR ENDING DECEMBER 31

1923



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The Keystone Print, Inc.
Brockton, Mass.

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TOWN OFFICERS FOR THE YEAR 1923

SELECTMEN

Charles H. Andrews	Term expires March 1924
Frank P. Keith	Term expires March 1924
Frank C. Wade	Term expires March 1924

ASSESSORS OF TAXES

Frank P. Keith	Term expires March 1923
John A. Anderson	Term expires March 1924
Frank C. Wade	Term expires March 1925
Charles H. Andrews	Term expires March 1926

OVERSEERS OF POOR

Charles H. Andrews	Term expires March 1924
Frank P. Keith	Term expires March 1924
Frank C. Wade	Term expires March 1924

TOWN CLERK

Frederick Hanlon, Jan. 1 to July 31
Winifred Cunningham, Pro tem, Aug. 1 to Sept. 12
Albert E. Wood, Pro tem, Sept. 13 to Dec. 31

TOWN TREASURER

Frederick Hanlon, Jan. 1 to July 31
Winifred Cunningham, Pro tem, Aug. 1 to Sept. 12
Edward M. Carr, Pro tem, Sept. 13 to Dec. 31

COLLECTOR OF TAXES

Frederick Hanlon, Jan. 1 to July 31
Winifred Cunningham, Pro tem, Aug. 1 to Sept. 12
Albert E. Wood, Pro tem, Sept. 13 to Dec. 31

SCHOOL COMMITTEE

Dorris B. Morse	Term expires March 1924
George W. Coulie	Term expires March 1925
John S. Ames	Term expires March 1926

SUPERINTENDENT OF SCHOOLS

Carlon E. Wheeler

BOARD OF HEALTH

David J. O'Connell	Term expires March 1924
Cora M. Hennigar	Term expires March 1925
Frank E. Tilden	Term expires March 1926

INSPECTOR OF SLAUGHTERING

J. Clinton Goward

TREE WARDEN

Roscoe W. Melendy

SUPERINTENDENT OF MOTH WORK

Roscoe W. Melendy

FOREST WARDEN

Daniel F. Lordan

TOWN ACCOUNTANT

Charles H. Lufkin,	Term expired 1923
John M. Smith,	Term expires 1926

SUPERINTENDENT OF STREETS

George A. Wilbur

CONSTABLES

Thomas Downey	Charles Axel Lawson
Edward J. Healey	Joseph A. Schindler

H. Ellsworth Simpson

FINANCE COMMITTEE

John Baldwin	Isabel S. Kelley
Alice K. Briggs	William H. Marble
Edgar A. Craig	John J. McCarthy
Jennie M. Goss	John McFarland
John A. Henderson	Edward J. McNamara
William N. Howard	Leonard H. Porter
John C. Johnson	Martin E. Reynolds

Elijah H. Smith

SEALER OF WEIGHTS AND MEASURES

Roscoe W. Melendy

REGISTRARS OF VOTERS

George A. Lackey	Term expires 1924
Sigfred V. Ledin	Term expires 1925
Luther E. Swift	Term expires 1926

Report of the Selectmen

Herewith is submitted the annual report, together with those of the several departments reporting to this board.

Your board finding certain unsatisfactory conditions in the town's financial department, took up in March last with the State Director of Accounts the matter of having a state audit of the accounts of the town. Owing to pressure of other business, the department was unable to make the audit until July. Following a preliminary report, the Selectmen took immediate and effective steps to protect the town's interests. On July 31, Miss Winifred Cunningham was appointed Town Clerk Pro tem, Treasurer Pro tem and Collector of Taxes Pro tem, and served until September 12, when at her own request she was relieved. The Selectmen then appointed Edward M. Carr as Treasurer Pro tem and Albert E. Wood as Town Clerk and Collector of Taxes Pro tem. A copy in substance of the Auditor's Report appears later in this report.

We think it desirable that the town should petition to adopt the state accounting system. A large number of the cities and towns have done so, and in view of the recent audit it seems a good time to make the change. The cost of installing this system would be nominal, said expense being mainly for record books, a supply being purchased in advance for several years' use.

A suitable office building for the town is greatly needed. Departments which are now scattered should be placed under one roof in a proper building, conveniently located. At the present time there is no suitable place for keeping records, which are exposed to serious fire risks.

We are pleased to state that the financial condition of the town is excellent, most of the departments having confined their expenditures of their appropriations, and there remains unexpended in this respect upwards of $9,000.00, as is shown in the Accountant's report.

All of the main line highways running through our town are now in fairly good condition. The work of resurfacing Centre Street will progress to completion with the coming of Spring. The secondary highways have been given attention as needed and are in very fair condition.

Unless the town makes material increases in its appropriations, the tax rate for the coming year should not be increased, and a decrease is hoped for.

The reports of the various departments and officers are in detail and no further comment would seem necessary.

Respectfully submitted,

FRANK P. KEITH,
FRANK C. WADE,
CHARLES H. ANDREWS,
Selectmen of Easton.

TRUSTEES' REPORT OF THE HIRAM P. AND MARY L. DRAKE SPECIAL FUND

Debit

Balance in North Easton Savings Bank Jan. 1, 1923	$175.72	
Bond in safe deposit box at Plymouth County Trust Co.	1,000.00	
		$1,175.72
Accrued interest on bond	$23.75	
Accrued interest on deposit in Savings Bank	12.27	
		36.02
		$1,211.74

Credit

Balance in North Easton Savings Bank Jan. 1, 1924	$1,211.74

FRANK P. KEITH,
FRANK C. WADE,
CHARLES H. ANDREWS,

Selectmen of Easton.

CEMETERY FUNDS

These funds have been left at various times to be held by the Selectmen of the Town of Easton in trust, the income to be used in the perpetual care of graves as itemized below.

The figures show the amount of each fund on December 31, 1923.

Nancy Buck Fund	$210.03
Josiah Williams Fund	107.58
Howe Keith White and Temperance White Fund	241.85
Seth L. French Fund	103.40

FRANK P. KEITH,
FRANK C. WADE,
CHARLES H. ANDREWS,

Selectmen of Easton.

TRUSTEES' REPORT OF THE HIRAM P. AND MARY L. DRAKE

GENERAL FUND

Debit

Balances in First National Bank of Easton and North Easton Savings Bank Jan. 1, 1923	$937.75	
Three $1,000 Registered Liberty Bonds Nos. 19075, 19076, 19077, 4¼ per cent.	3,000.00	
One $10,000 Registered Liberty Bond, No. 309, 4¼ per cent.	10,000.00	
One $500 Registered Liberty Bond, No. 8095, 4¼ per cent.	500.00	
One $1,000 Registered Liberty Bond, No. E173,962, 4¾ per cent.	1,000.00	
		$15,437.75
Accrued interest on bonds	$1,111.25	
Accrued interest on deposit in Savings Bank	120.10	
		1,231.35
		$16,669.10

Credit

Plymouth County Trust Co.:		
Rent of safe deposit box		$3.00
Gilford C. Hathaway:		
Copy of will	$1.95	
Copy of decree	1.25	3.20
Fred Randall, storage of stone		5.00
Bonds in safe deposit box at Plymouth County Trust Co.:		
Three $1,000 Registered Liberty Bonds		3,000.00
One $10,000 Registered Liberty Bonds		10,000.00
One $500 Registered Liberty Bond		500.00
Balance in First National Bank of Easton and North Easton Savings Bank, Jan. 1, 1924		3,157.90
		$16,669.10

FRANK P. KEITH,
FRANK C. WADE,
CHARLES H. ANDREWS,
Selectmen of Easton.

Assessor's Report

The work of this Board has been more or less disturbed during the past year, owing to the action of F. P. Keith one of the defeated candidates, filing a petition with the Registrars of Voters for a recount which was duly held at the office of the Town Clerk.

Although advised by the Town Counsel at the time, that the six votes in question were illegal and could not be counted, which opinion he further re-confirmed by sending a written statement of citations of several other cases of this same nature to them, which had already been passed upon and decided by the Supreme Judicial Court, yet they disregarded his advice, counted the votes and declared the result a tie vote.

The outcome of this decision was, that Keith wanted to hold a Special Election for assessor but as this proceeding would not decide which one of the decisions was the legal one, a petition for a writ of Mandamas was brought by C. H. Andrews, who had been declared elected at the election and immediately filed with the Clerk of the Supreme Judicial Court at Taunton and transferred to Suffolk County, where the court was then in session.

The case was called for hearing in five days and after a few days' deliberation, Mr. Justice Crosby handed down his decision, stating that the votes in question were illegal and could not be counted; that the Registrars of Voters had erred in so counting them for Keith and that Andrews received a plurality of votes and was elected assessor of Easton for a term of three years, at the annual town meeting, held March 12, 1923.

An appeal from this decision was filed by Keith, to the full bench of the Supreme Judicial Court and the case was heard before this Court at their session held in Taunton the latter part of October; on the first day of December, their decision, which is final and which was written by Chief Justice Rugg, was handed down, fully sustaining the previous decision as rendered by the single Justice.

These facts are given here so that the citizens may know the situation and the reason why court action was necessary to get a legal solution of the question.

It also vindicates the election officers who first counted and reported on the votes, by proving that they counted the ballots, not only correctly but legally, on election night.

A rumor has been circulated about the town to the effect that because there has been a slight increase in the valuation over last year, the State Tax would be greatly increased.

This is not a true statement, the State Tax for the year 1924 is identically the same as it was in the years 1922 and 1923.

This tax is computed for three year periods and the amount is fixed by the State itself.

The total increase in the town's valuation (real and personal) for the year 1923 over that of 1922 is but $205,622.00.

In determining our estimates on valuations this year, we

endeavored to equalize them to the best of our ability and judgment and to treat each and everyone on precisely the same basis.

The following report of the financial condition of the Town of Easton is respectfully submitted:

Value as assessed April 1, 1923:

Value of real estate	$3,969,755.00
Value of personal estate	949,640.00
Total value as assessed April 1, 1923	$4,919,395.00

Value as assessed December, 1923:

Value of real estate	$4,860.00
Value of personal estate	5,470.00
Total value as assessed December, 1923	$10,350.00

Appropriations for 1923

School Department	$79,920.00
Road Department	35,697.00
State Road	12,500.00
Town Officers	5,600.00
Support of Poor	8,472.00
Town Farm	5,500.00
Board of Health	2,522.84
Soldiers' Relief	1,000.00
Town Physician	650.00
Moth Department	3,037.46
Tree Department	1,500.00
Police Department	1,400.00
Fire Department	1,000.00
Pensions	845.00
Legal Services	600.00
Brockton Hospital	500.00
Memorial Day	300.00
Sealer of Weights and Measures	225.00
Inspection of Animals	150.00
	$161,419.30

Incidentals:

Amount brought forward	$161,419.30
Accountant's Expense	50.00
Assessors' Expense	300.00
Collector's Expense	350.00
Election Expense	400.00
Insurance	1,075.00
Registrars of Voters	41.70
Selectmen's Expense	300.00
Maintenance of Town Hall	265.29
Town Reports	850.00
Town Clerk's Expense	450.00

Town Treasurer's Expense	**250.00**	
Miscellaneous	**850.00**	
		$166,601.29
State Tax	$12,000.00	
County Tax	5,618.72	
Bristol County Tuberculosis Hospital Assessment	3,296.61	
State Highway Tax	44.49	
		$20,959.82
Number of residents assessed on property in 1923		1,659
Number of non-residents assessed on property in 1923		204
Number of persons assessed for poll tax only		737
Total number of persons assessed		2,630
Number of male polls assessed		1,621
Rate of tax per thousand		$24.50
Rate of poll tax		$5.00
Number of horses assessed		193
Number of cows assessed		705
Number of neat cattle assessed		106
Number of swine assessed		31
Number of dwelling houses assessed		1,257
Number of acres of land assessed		17,528
Number of fowls assessed		10,635

Respectfully submitted,

CHARLES H. ANDREWS,
JOHN A. ANDERSON,
FRANK C. WADE,
Assessors of Easton.

Report of Overseers of Poor

The Overseers of the Poor herewith present their annual report for the year 1923.

At the Town Farm there has been no decided change the past year. There are now four inmates, the same as last year. Under the management of Mr. and Mrs. Scott, we feel satisfied that all has been done to run the institution on the most economical plan. You will notice by the receipts that quite a substantial sum remains to the credit of the farm, which can be applied to its maintenance in 1924.

Stock on hand December 31, 1923, consists of twelve cows, one bull, one heifer, three horses, two hogs, and one hundred fowls, thirty tons of hay, fifty bushels of potatoes, thirty bushels of turnips and other vegetables.

Farm consists of 130.375 acres of land. The value of the real estate is $10,400.00, value of personal property $1,500.00.

We were criticised somewhat in 1922 for the amount expended for outside poor. We have closed quite a number of cases, and have now less than ten families being aided where the burden is wholly borne by this town.

Other so-called state cases are provided for upon instruction or suggestion from the Department of Public Welfare, and the town is reimbursed by the state. One or two cases have come to the attention of the public that to anyone not knowing the facts would look like neglect on our part. These cases have been investigated and found not entitled under the law, or are state cases that have been ordered to a state institution or to another state and refused to go. In such instances the local board should not render aid unless the town wishes to support people not theirs to provide for.

In closing, we feel that every case has been given aid in fair proportion to their needs. The financial account will appear under the Town Accountant's report.

Respectfully submitted,

FRANK C. WADE,
FRANK P. KEITH,
CHARLES H. ANDREWS,
Overseers of the Poor.

Report of the Town Clerk

WARRANT FOR ANNUAL TOWN MEETING, 1923

Bristol, ss.

To either of the Constables of the Town of Easton in the County of Bristol, Greeting:

In the name of the Commonwealth of Massachusetts you are directed to notify and warn the inhabitants of the Town of Easton, qualified to vote in elections and town affairs, to meet in the Town Hall in said Easton, on Monday, the fifth day of March next, at eight o'clock P. M., then and there to act upon the following articles:

Article 1. To see if the Town will accept the reports of the Selectmen, Assessors, Overseers of the Poor, Town Clerk, Treasurer, Collector of Taxes, School Committee, Board of Health, and Tree Warden.

Article 2. To raise such sums of money as may be necessary to defray the town charges for the ensuing year, and make appropriations for the same.

Article 3. To see if the Town will authorize the Treasurer, with the approval of the Selectmen, to borrow money on and after January 1, 1924, in anticipation of revenue of the financial year beginning January 1, 1924, and issue notes of the town therefor.

Article 4. To see if the Town will vote to raise and appropriate the sum of three hundred dollars ($300) for Memorial Day, to be expended upon the direction of Post 52, G. A. R., in decorating soldiers' graves.

Article 5. To see if the Town will authorize the Selectmen to indemnify the Commonwealth of Massachusetts against any and all claims for land, grade and drainage damages, which my result from the laying out and construction of any State highway which may be laid out in this town during the year 1923.

Article 6. To see if the Town will vote to raise and appropriate the sum of $12,500.00 to be used in payment of the Town's share for the construction of a State highway on Washington, Depot and Turnpike Streets, or either of them.

Article 7. To see if the Town will vote to amend Article 7, Section 3, of the Town By-Laws, by adding at the end thereof the following words:—"The provisions of this section shall not apply to contracts for personal services."

Article 8. To see if the Town will vote to accept the provisions of General Laws, Chapter 41, Section 97, for the establishing of a Police Department, under the direction of the Selectmen.

Article 9. To see if the Town will vote to raise and appropriate the sum of $500 for the Brockton Hospital.

Article 10. To transact any other business that may legally come before the meeting.

And you are also directed to notify and warn the inhabitants of the Town of Easton, qualified to vote in elections, in Precinct One to meet at the Town Hall, those residing in Precinct Two to meet at Ames Memorial Hall, those residing in Precinct Three to meet at the South Easton School, on Monday, the twelfth day of March next, at fifteen minutes before six o'clock in the forenoon, to bring in their votes, all on one ballot, for one member of the Board of Assessors, Board of Health, and School Committee for the term of three years; Moderator, three Selectmen, three Overseers of the Poor, Town Clerk, Treasurer, Collector of Taxes, Tree Warden, five Constables, and a Finance Committee of fifteen for the term of one year.

Also to vote "Yes" or "No" upon the question, "Shall the Town petition for the installation of an accounting system by the Commonwealth?" (This question is submitted under the provisions of Chapter 516, Acts of 1922.)

Also to vote "Yes" or "No" upon the question, "Shall licenses for the sale of certain non-intoxicating beverages be granted in this Town?"

The polls will be open fifteen minutes before six o'clock A. M. and may be closed at four o'clock P. M.

You are directed to serve this warrant by posting attested copies thereof at each meeting house and post office in said Town, and at the Town Hall, seven days at least before the time of holding said meeting.

Hereof fail not, and make due return of this warrant with your doings thereon to the Town Clerk, at the time and place of holding said business meeting, and said Town Clerk is hereby required to make return of this warrant to the Warden or Deputy Warden at the time and place of holding said meeting for the election of officers; and said Warden is hereby required to make return of this warrant to the Town Clerk, together with his return of officers elected, at the close of said meeting.

Given under our hands this twenty-third day of February, in the year nineteen hundred and twenty-three.

FRANK P. KEITH,
JOHN A. ANDERSON,
FRANK C. WADE,
Selectmen of Easton.

Easton, February 24, 1923.

Bristol, ss.

I have served this warrant in the manner directed.

EDWARD J. HEALEY.
Constable of Easton.

A true copy of the warrant and return thereon.

Attest: FREDERICK HANLON
Town Clerk.

ANNUAL TOWN MEETING, MARCH 5, 1923

The meeting was called to order by the Moderator at eight P. M. and the warrant read by the Town Clerk.

Article 1. Voted to accept the report of the Selectmen.

Voted to accept the report of the Assessors.

Voted to accept the report of the Overseers of the Poor.

Voted to accept the report of the Town Clerk.

Voted to accept the report of the Town Treasurer.

Voted to accept the report of the Tax Collector.

Voted to accept the report of the School Committee.

Voted to accept the report of the Board of Health.

Voted to accept the report of the Tree Warden.

Article 2. Recommendations were reported by the Chairman of the Finance Committee, Mr. Leonard H. Porter, for appropriations for the year 1923. The following appropriations were then voted, to be expended under the direction of the Selectmen:

For Soldiers' Relief, $1,000.00, raised and appropriated,

For State Aid, $800.00 appropriated,

For Town Physician, $650.00 raised and appropriated,

For Pensions, $845.00 raised and appropriated,

For Memorial Day, $300.00 raised and appropriated,

For Sealer of Weights and Measures, $150.00 raised and appropriated,

For Fire Department, $1,000.00 raised and appropriated,

For Police Department, $1,400.00 raised and appropriated. (This amount to include old bills of 1922, amounting to $225.00.)

For Tree Department, $1,500.00 raised and appropriated,

For Moth Department, $1,886.68 raised and appropriated,

For Inspection of Animals, $150.00 raised and appropriated,

For Incidentals, raised and appropriated as follows:

$50.00	for Accountant's Expenses
300.00	for Assessors' Expenses
150.00	for Tax Collector's Expenses
400.00	for Election Expenses
1,075.00	for Insurance
25.00	for Registrars of Voters' Expenses
300.00	for Selectmen's Expenses
200.00	for Maintenance of Town Hall
850.00	for Town Reports
450.00	for Town Clerk's Expenses
200.00	for Town Treasurer's Expenses
200.00	for Miscellaneous
$4,200.00	Total

For Brockton Hospital, $500.00 raised and appropriated,

For Town Officers' Salaries, $5,600.00 raised and appropriated,

For Legal Services, $600.00 raised and appropriated,

For Road Department, for general purposes, $30,000.00 raised and appropriated. (The original motion of the Finance Committee

for an appropriation of $25,000.00 was amended on motion of Mr. Samuel Knowles to be increased to $30,000.00. This motion was carried after discussion by a rising vote of 121 for the amendment, 70 voting against the amendment.)

For Road Department, special appropriation to complete road from Stoughton line to Raynham line, $12,500.00 raised and appropriated.

The following appropriations were voted, to be expended under direction of the Overseers of the Poor:

For Poor Department, outside Almshouse, $6,000.00 raised and appropriated.

For Maintenance of Town Farm, $2,500.00 raised and appropriated.

It was voted to raise and appropriate the sum of $77,456.23 for the School Department, to be expended under the direction of the School Committee.

It was voted to raise and appropriate the sum of $1,800.00, to be expended under the direction of the Board of Health.

On motion of Mr. Leonard Porter, Chairman of the Finance Committee, it was voted that all money received by any town department shall be credited to the department receiving it and shall be appropriated to the use of that department.

Article 3. Voted that the Town Treasurer, with the approval of the Selectmen, be and hereby is authorized to borrow from time to time on and after January 1, 1924, in anticipation of revenue of the financial year 1924, and to issue a note or notes of the town therefor, payable within one year, any debt or debts incurred under authority of this vote to be expressly made payable from the revenue of the financial year 1924.

Article 4. Article dismissed, action having been taken under Article Two.

Article 5. Voted that the Selectmen be authorized to indemnify the Commonwealth of Massachusetts against any and all claims for land, grade and drainage damages, which may result from the laying out and construction of any state highway which may be laid out in this town during the year 1923.

Article 6. Article dismissed, action having been taken under Article Two.

Article 7. Voted to amend Article 7, Section 3, of the Town By-Laws, by adding at the end thereof the following words:—"The provisions of this section shall not apply to contracts for personal services."

Article 8. Voted to accept the provisions of Chapter 41, Section 97, General Laws, providing for the establishment of a Police Department, under the direction of the Selectmen.

Article 9. Article dismissed, action having been taken under Article Two.

Article 10. On motion of Mr. John Bailey, a rising vote of thanks was extended to the Finance Committee for its efficient work of the past year.

Voted to adjourn.

A true record.

Attest: FREDERICK HANLON,

Town Clerk.

ANNUAL TOWN ELECTION, MARCH 12, 1923

In accordance with the warrant, the voters of the town met at their respective polling places on Monday, March 12, 1923.

The following persons were duly sworn and performed the duties of election officers:

Precinct One—Alfred W. Heath, Warden; Lillian Knowles, Deputy Warden; Clifton C. Ripley, Clerk; Jennie M. Goss, Deputy Clerk; John H. Utton, Frank Wills, Frank A. White, 2nd, Clinton V. Rohdin, Tellers.

Precinct Two—John M. Smith, Warden; John Baldwin, Deputy Warden; John M. Harlow, Clerk; Henry McEntee, Deputy Clerk; August Ledin, Eugene J. Callahan, Esther V. Lawson, Myrtie A. Spooner, Marion H. Osborne, Tellers.

Precinct Three—Henry F. Frost, Warden; John P. Holbrook, Deputy Warden; Roscoe W. Melendy, Clerk; Nettie A. Ewell, Deputy Clerk; Mary L. Howard, Charles H. Kimball, Frank A. White, Tellers.

The polls were opened at 5.45 A. M., and closed at 4.20 P. M. in Precinct One, at 5 P. M. in Precinct Two, and at 4 P. M. in Precinct Three.

The number of ballots cast in Precinct One was one hundred fifty-three; in Precinct Two, seven hundred ninety-one; in Precinct Three, one hundred sixty-three: total vote, eleven hundred seven. The result of the election was as follows:

Selectmen (Three)

	Prec. 1	Prec. 2	Prec. 3	Total
John A. Anderson	63	307	55	425
Charles H. Andrews	51	440	56	547
John F. Dailey	4	230	9	243
Walter D. Fenderson	27	54	61	142
Herbert H. Hildreth	2	12	28	42
Augustus Hopkins	3	143	11	157
Frank P. Keith	83	306	78	467
Charles H. Trow	60	311	54	425
Frank C. Wade	126	230	98	454
Blanks	40	340	39	419

Overseers of Poor (Three)

	Prec. 1	Prec. 2	Prec. 3	Total
John A. Anderson	60	302	56	418
Charles H. Andrews	49	423	56	528
John F. Dailey	3	233	8	244
Walter D. Fenderson	31	56	64	151
Herbert H. Hildreth	2	12	27	41
Augustus Hopkins	2	141	11	154
Frank P. Keith	81	308	77	466
Charles H. Trow	60	304	57	421
Frank C. Wade	122	233	93	448
Blanks	49	361	40	450
Assessor (One)				
Charles H. Andrews	33	247	35	315
John F. Dailey	2	97	5	104
Walter D. Fenderson	17	17	31	65
Herbert H. Hildreth	0	1	11	12
Augustus Hopkins	2	26	3	31
Frank P. Keith	70	193	44	307
Blanks	29	210	34	273
Town Clerk				
Frederick Hanlon	128	589	128	845
Blanks	25	202	35	262
Town Treasurer				
Frederick Hanlon	130	590	135	855
Blanks	23	201	28	252
Collector of Taxes				
Frederick Hanlon	129	587	140	856
Blanks	24	204	23	251
School Committee (One)				
John S. Ames	126	567	136	829
Blanks	27	224	27	278
Board of Health (One)				
Frank E. Tilden	130	611	135	876
Blanks	23	180	28	231
Tree Warden				
Roscoe W. Melendy	110	514	124	748
Blanks	43	277	39	359
Moderator, 1924				
Leo M. Harlow	108	530	106	744
Blanks	45	261	57	363

Constables (Five)

	Prec. 1	Prec. 2	Prec. 3	Total
Thomas Downey	120	503	118	741
Edward J. Healey	103	506	116	725
Charles Axel Lawson	106	453	115	674
Joseph A. Schindler	112	438	124	674
H. Ellsworth Simpson	110	387	139	636
Blanks and scattering	214	1,668	203	2,085

Finance Committee (Fifteen)

John Baldwin	122	523	120	765
Alice K. Briggs	121	487	118	726
Edgar A. Craig	119	491	120	730
Jennie M. Goss	119	472	121	712
John A. Henderson	116	471	117	704
William N. Howard	122	490	123	735
John C. Johnson	114	483	121	718
Isabel S. Kelley	115	475	118	708
William H. Marble	120	469	119	708
John J. McCarthy	118	504	119	741
John McFarland	115	500	117	732
Edward J. McNamara	113	496	119	728
Leonard H. Porter	117	466	118	701
Martin E. Reynolds	116	480	119	715
Elijah H. Smith	116	464	119	699
Blanks and scattering	532	4,594	657	5,783

"Shall licenses be granted for the sale of certain non-intoxicating beverages in this town?"

Yes	31	271	46	348
No	78	259	72	409
Blanks	44	261	45	350

"Shall the Town petition for the installation of an accounting system by the Commonwealth?"

Yes	17	174	34	225
No	68	215	64	347
Blanks	68	402	65	535

A true record.

Attest: FREDERICK HANLON,
Town Clerk.

RECOUNT FOR ASSESSOR OF TAXES

A recount of the votes cast at the election on March 12, 1923, for Assessor of Taxes, was held by the Registrars of Voters at the Office of the Town Clerk, on March 17, 1923.

The result of the recount was as follows:

	Prec. 1	Prec. 2	Prec. 3	Total
Charles H. Andrews	32	249	35	316
John F. Dailey	2	97	5	104
Walter D. Fenderson	17	17	30	64
Herbert H. Hildreth	0	1	11	12
Augustus Hopkins	2	28	3	33
Frank P. Keith	73	198	45	316
Blanks	27	201	34	262

A true record.

Attest: FREDERICK HANLON,
Town Clerk.

WARRANT FOR SPECIAL TOWN MEETING

Bristol, ss.

To either of the Constables of the Town of Easton in the County of Bristol, Greeting:

In the name of the Commonwealth of Massachusetts, you are directed to notify and warn the inhabitants of the Town of Easton, qualified to vote in elections and town affairs, to meet in the Town Hall in said Easton on Wednesday, the nineteenth day of September, 1923, at eight o'clock P. M., then and there to act upon the following articles:

Article 1. To see if the Town will vote to appropriate such sums of money as are necessary to conduct the business of the various departments for the balance of the year 1923.

Article 2. To transact any other business that may legally come before said meeting.

And you are directed to serve this warrant by posting attested copies thereof seven days at least before the time of said meeting, one at each meeting house, one at each post office, and one at the Town Hall.

Hereof fail not, and make return of this warrant with your doings thereon at the time and place of said meeting.

Given under our hands this twelfth day of September, A. D., 1923.

FRANK P. KEITH,
CHARLES H. ANDREWS,
FRANK C. WADE,
Selectmen of Easton.

Easton, Mass., September 12, 1923.

I have served this warrant in the manner directed.

THOMAS DOWNEY,
Constable of Easton.

A true copy.

Attest: ALBERT E. WOOD,
Town Clerk, pro tem.

SPECIAL TOWN MEETING, SEPTEMBER 19, 1923

The meeting was called to order at 8 P. M., and the warrant read by the Moderator, Leo M. Harlow.

Article 1. Upon recommendation by the Finance Committee, it was voted to appropriate the following sums of money to conduct the business of the various departments for the balance of the year 1923.

Voted to appropriate $5,697.00 for the Road Department.

Voted to appropriate $3,000.00 for the Town Farm.

Voted to appropriate $2,472.00 for the Charity Department.

Voted to appropriate $2,463.77 for the School Department.

Voted to appropriate $1,150.78 for the Moth Department.

Voted to appropriate $722.84 for the Board of Health.

Voted to appropriate $75.00 for the Sealer of Weights and Measures.

Voted to appropriate $200.00 for Tax Collector's expenses.

Voted to appropriate $16.70 for Registrars of Voters expenses.

Voted to appropriate $50.00 for Town Treasurer's expenses.

Voted to appropriate $65.29 for Maintenance of Town Hall.

Voted to appropriate $650.00 for Incidentals.

Article 2. No action taken under Article Two.

Voted to adjourn.

A true record.

Attest: ALBERT E. WOOD,
Town Clerk, pro tem.

RECOUNT FOR ASSESSOR OF TAXES

A meeting of the Board of Registrars of Voters was held at the office of the Town Clerk, Sullivan Avenue, North Easton, Mass., at 7.15 P. M., on December 10, 1923, the following members being present: Luther E. Swift Sigfred V. Ledin, and Albert E. Wood, Town Clerk pro tem.

Upon motion made by Mr. Swift and seconded by Mr. Ledin, it was voted as follows:

"In accordance with the rescript of the Supreme Court in the case of Charles H. Andrews, Petitioner, versus Luther E. Swift et al., Board of Registrars of Voters, and Frank P. Keith, Intervener, and of the court therein, we have recounted the ballots upon questions designated in the petition for the recount, and we determine the ballots cast for Charles H. Andrews, Assessor, 315, and ballots cast for Frank P. Keith, Assessor, 311."

The record of the result of such election is now altered and amended in accordance with such determination as follows:

"Votes cast at the Annual Town Election, March 12, 1923, for Assessor for the term of three years,—Charles H. Andrews, 315, Frank P. Keith, 311."

There being no further business before the meeting, it was declared adjourned.

ALBERT E. WOOD,
Clerk of the Board of Registrars of Voters.

A true copy.

Attest: ALBERT E. WOOD,
Town Clerk, pro tem.

North Easton, Mass., Dec. 10, 1923.

Having received the ballots in the matter of votes for Assessor of Taxes cast at the Annual Town Election, March 12, 1923, with the statement of the Board of Registrars of Voters, that Charles H. Andrews received 315 votes and Frank P. Keith 311 votes, the record of such election is herewith altered and amended.

ALBERT E. WOOD,
Town Clerk, pro tem.

BIRTHS REGISTERED IN EASTON IN 1923

Date	Name of Child	Name of Parents
1922		
Feb.		
2	Joseph Coreia	Manuel and Joquina (Perdigao)
July		
19	Antonio Rodrigues	Luiz and Rose (Caires)
Dec.		
30	Mary Conroy	Robert T. and Helen J. (Robinson)
1923		
Jan.		
3	John Edwin Andre	Manuel J. and Louise (Blankenship)
5	Joseph Francis Lynch	W. Vincent and Gladys (Gustafson)
6	Norman Albert Anderson	Milton I. and Elene (Anderson)
17	Ruth Eleanor Ross	Benjamin F. and Ruth (Wilbur)
28	Edward Joseph McNamara	Edward J. and Ruth C. (McMahon)
28	——— Coleman	William P. and Annie L. Lyons
31	Manuel Correia	Manuel and Thereza (Conceicao)
Feb.		
13	Virginia Ethel Watts	Ralph I. and Lena (Marcy)
14	Myrtle Anna Millet	Henry P. and Lena F. (Blackwell)
24	Albert Francis Hamilton	David and Selma (Aurell)
March		
3	Grace Claire Reardon	Cornelius and Joanna M. (Brophy)
4	Dorothy Adelia Britton	Harold W. and Dorothy E. (Williams)
6	George Channing Barrows	George C. and Barbara R. (Ebbs)
6	Robert Douglas Stuart	Clarence H. and Maria E. (Cole)
9	Richard Joseph Nagle	Joseph and Margaret R. (Donohue)
12	Edward Nelson Emerson	William A. and Grace M. (Davis)
12	Alice Ornellaz	Perfiro and Emily (Freitas)
14	Joseph Silva Azevedo	John and Mary (Pita)
15	Annie Sipkauskis	John and Beatro (Makaczy)
16	Manuel Thomas Pires	Antonio T. and Mary (Conceicao
27	Gustaf Leonard Gustafson	Gustaf and Hedvig (Olson)
29	Mary Gouveia	Supriano and Mary de J. (Merses)
30	Ilene Clare Rodrigues	Frank and Augusta (Fernandez)
31	Edwin Grose Witman	Edwin H. and Mary F. (Grose)
April		
1	Dorothy Constance Banks	John and Lydia E. (Sherren)
6	Barbara Sybil Fenwick	Harold M. and Esther R. (Melendy)
6	Georgia Etta Demings	Edward and Dora (Stockwell)
7	Joseph Vieira Silva	Manuel V. and Maria J. (Gonsalves)
9	Raymond Warren Lannet Carlson	John F. and Helga (Johnson)
21	Kendall Stansfield Osborne	Frederick and Sarah (Longdin)
May		
3	Clayton Mooers Coggon	William A. and Gladys (Wells)
4	John Mendes	Manuel and Rocklana (Andred)

6	John Gomes Silva	John G. and Mary (Vieira)
7	Quintino Sousa	John and Maria (Gonsalves)
8	Robert Hubert Cannon	Cecil and Elva (Grundberg)
8	Illegitimate	
12	Ernest Rupert Olson	Ernest R. and Anna (Holmes)
12	George Vincent Murphy	Frederick G. and Margaret A. (Cahill)
14	Mary Eloise Williams	Clarence H. and Carrie (Hill)
14	August Vieira	Manuel and Carolina A. (Caires)
24	Robert Peter Molander	Arthur L. and Margaret (Capelotti)
31	Kathleen Anna Kent	Daniel and Mary A. (Spillane)
June		
1	Ruth Marie Craig	Franklin E. and Florence E. (Barry)
12	Philomena Pontes	Antonio and Marie (Conceicao)
13	Lawrence Michael Brennick	Edward and Margaret (Furlong)
17	Louise Elinor Larson	Oscar and Julia (Anderson)
18	Una Elena Parker	Frank E. and Maude E. (Brown)
July		
3	George Albert Sweet	George A. and Catherine L. (Talbot)
14	Joan Ames	Winthrop and Lucy (Fuller)
14	Stillborn	
21	Manuel Fernandes Graca	Manuel F. and Mary (Fernandes)
23	Evelyn Louise Straight	Forest R. and Emma F. (Weir)
23	John Albert Eliason	Gustaf A. and Ebba (Hokanson)
29	Ruth Eva Emelia Anderson	John and Eva M. (Swanson)
Aug.		
1	John Roy Garcia	Joaquin and Edith (Anderson)
5	Alice Loretta Benson	Edwin and Lillian (Wilkinson)
6	Alden Burbank Heath	Lyman W. and Mabel L. (Soule)
14	Betty Louise Hanson	Edward and Mildred (Shupe)
14	Illegitimate	
16	Harry Raymond Cramer	Harry R. and Mary (Cotter)
30	Ida May Olson	Samuel H. and Mary I. (McLeod)
Sept.		
9	Francis Louis Lordan	Daniel F. and Hannah (Corcoran)
13	Allen Leslie Robinson	Arthur and Edith A. (Cook)
19	Walter Earl Baker	Walter E. and Olive I. (Lesh)
24	Ellen Josephine Toomey	Edward C. and Catherine (Boden)
28	Stillborn	
Oct.		
1	Geraldine Lahey	William and Agnes (Mahoney)
4	Thomas Kent	Thomas and Grace (Slavin)
5	Warren Chester Foster	Chester W. and Nellie (Bruce)
11	Stillborn	
13	Alice Sophia Anderson	George and Agnes (Lawson)
18	Virginia Poole	Howard L. and Marion (Packard)
19	Kenneth Lowell DeLong	Lowell C. and Jetta (Smeltzer)
23	Natalie Mae Hobbs	Lester M. and Dorris (Horton)
Nov.		
3	Mary Irene Nunes	John and Mary (Fernandez)
4	Joseph Lawrence Kempf	Carl and Anna M. (McNab)

4	Irene Katherine Brophy	Dennis C. and Katherine J. (Furlong)
11	Ernest Oliver Martin	John J. and Olive (Buck)
13	Mary de Freitas	John and Rosa (Conceicao)
16	Constance Howard	John B. and Mildred (Morrison)
27	Herbert Lawrence Swanson	John A. and Augusta A. (Seaberg)

Dec.

5	Marjorie Ellen Holmes	Francis and Marion (Hall)
6	Robert Harry Tait	T. Harry and Ethel (Moore)
7	Lois Wilbur Reynolds	Everett T. and Dorothy (Newton)
10	Antonio Gonsalves Alho	Manuel G. and Romana (Conceicao)
15	Janet Florence Millet	Henry P. and Lena F. (Blackwell)
16	Chester Frederick Melberg	Edwin H. and Alice G. (Randall)
17	Lawrence Edward Rego	Henry and Mary (Rego)
19	Lloyd Truman White	Leslie B. and Vera (Jones)
28	Kenneth Lloyd Thomas	Lloyd M. and Gladys S. (Coldwell)

NOTICE

The attention of parents is called to the law relating to the registering of births. The present requirements are as follows:

Chap. 29, Sec. 6, of the Revised Laws. Parents within forty days after the birth of a child . . . shall cause notice thereof to be given to the clerk of the town or city in which such child is born.

Sec. 8. A parent . . . who neglects so to do for ten days after the time limited therefor, . . . shall forfeit not more than five dollars for each offence.

Attention of Physicians and Midwives is called to Chap. 280, Sec. 1, Acts of 1912: Sec. 1. Physicians and midwives shall, within forty-eight hours after the birth of every child in cases of which they are in charge, mail or deliver to the clerk or registrar of the city or town in which the birth occurred, a notice stating the date and place of the birth, giving the street number, if any, the number of the ward in a city and the family name. Failure to mail or deliver the said notice shall be punished by a fine not exceeding twenty-five dollars for each offence.

In accordance with the provisions of the law, the Town Clerk is prepared to furnish to parents, physicians, and midwives applying therefor, blanks for return of births as required by law.

MARRIAGES REGISTERED IN EASTON IN 1923

January 3. Michael Andrew Caffrey of Brockton and Mary Jane Malloy of Easton.

January 11. Edwin Otto Nystrom and Mabelle F. Du Ross, both of Easton.

January 30. Samuel Francis Derby of Easton and Alice Louise (Shay) Andrews of Brockton.

February 12. Percy Edward Littlefield of Easton and Hildred Mary Moses of Boston.

February 14. Calvin Marshall Haskins and Emma (Clonan) Ellis, both of Easton.

February 22. John Marvel Williams and Marie Elizabeth Parkes, both of Easton.

March 14. Howard Littlefield Poole of Easton and Marion Louise Packard of Bridgewater.

March 31. Charles William Monk and Sarah Tilden Harris, both of Easton.

April 2. Gerald Albert Audlee of Stoughton and Helen Louise Harvey of Easton.

April 7. Joseph Chizius of Whitman and Marcella (Mickewicz) Shukis of Easton.

April 28. Louis Silva and Bertha Coreia, both of Easton.

April 28. Augusto Mendes Rebeiro and Julia Gonsalves, both of Easton.

April 30. Beryl Morton Perry of Brockton and Nellie Agnes Brophy of Easton.

May 4. Oscar Leonard Jepson of Brockton and Lydia Emelia Johnson of Easton.

May 30. Charles MacLeod of Boston and Alta Emelie Grundberg of Easton.

June 9. Arthur Earle Lincoln of Hingham and Gertrude Elvera Johnson of Easton.

June 9. Carl Harold Peterson and Ethel Emelia Niklason, both of Brockton.

June 12. Norman Chesman Dyer of Stoughton and Selma Peterson of Easton.

June 16. Leon B. Richardson and Ethel Winifred (Wade) Fletcher, both of Easton.

June 18. Francis Alward and Agnes Mary Lahey, both of Easton.

June 23. Pantaleone Froio of Brockton and Mary Keith Ames of Easton.

June 26. Alfred Isaward Plauff of Brockton and Ruby Mary Packard of Easton.

June 27. Charles Metcalf Reynolds and Ruth Parker Melendy, both of Easton.

June 20. Howard Tansley Joslyn of East Kingston, N. H., and Dorothy May Woodworth of Easton.

July 3. Gerald Leslie Wilbur of West Briogewater, Mass., and Anna Helena Nelson of Easton.

July 14. Jose Rodrigues Perdigao and Maria Rodrigues, both of Easton.

July 14. Joaquim Silva of Easton and Victoria Silva of Stoughton.

July 14. Albert Lester Chickering and Marion Edna Dahlberg, both of Easton.

July 16. Edward Cornelius Toomey and Catherine (Bodin) Hewitt, both of Easton.

July 21. August Gonsalves and Leona Conceicao, both of Easton.

July 21. William John Boulette and Edith Alice Porter, both of Easton.

July 21. Giocondo Arra and Beate Alfrida Anderson, both of Easton.

July 25. William John Taylor of Brockton and Lillian Elizabeth Pearson of Easton.

July 27. Frank Edward Barrows and Eleanor Harriet Wilson, both of Easton.

August 5. Charles Edward Butterworth of Brockton and Eunice Annie Bickford of Easton.

August 15. Edgar Parker and Dorothy Marie Baldwin, both of Easton.

August 15. James Thomas Brophy of Easton and Margaret Veronica Sullivan of Brockton.

August 16. Albert F. Munroe and Marie A. B. (Biron) de la Feuillez, both of Fall River.

August 18. Manuel Nunes and Antonia Andrade, both of Easton.

August 28. Lars Conrad Mattsen of Everett and Emelia Charlotte Wiberg of Easton.

September 1. Ernest John Garbitt of Boston and Doris Ellen Willis of Easton.

September 8. Edon Paul Hansen of Stoughton and Tina Antonia Landergren of Easton.

September 15. Gardner Allen Wilbar of Brockton and Annie Lawton of Easton.

September 29. Fredolph Johnson and Mildred Reid, both of Easton.

September 29. John Elof Albin Carisson of Easton and Hedvig Maria Olson of Avon.

October 2. Eric Algot Erickson and Ellen Theresa Peterson, both of Easton.

October 10. Sigfred T. Haglund and Charlotte Anderson, both of Easton.

October 11. William Henry Neale Atkinson of London, England, and Anna Lois (Hendrigan) Pratt of Easton.

October 12. Ralph Reynolds Mink and Sophia Mathilda Peterson, both of Easton.

October 15. James Henry Linehan of Easton and Margaret Patricia Sheehan of Lynn.

October 21. Harry Elmer Hennigar of Easton and Ada F. Larrett of Whitman.

November 7. Lawrence Eugene Russell of Stoughton and Ruth Angela Travers of Easton.

November 7. Josiah Clinton Goward and Greta Emerenthia Norberg, both of Easton.

November 15. Ralph Lawrence Owens of Brockton and Blanche Yvonne Bellavance of Easton.

November 24. Harold Wood Smith and Eliza Ida Boulette, both of Easton.

November 28. James Henry Johnson of Brockton and Alice Katherine Slattery of Easton.

November 28. Thomas McLeod of Easton and Beatrice Louise Messenger of Brockton.

November 29. Horace Frederick Robinson of Easton and Edna Irene Robbins of Stoughton.

November 29. Irving Delmore Potter of Hull and Beatrice Christine Dahlborg of Easton.

December 1. Roland Williams Alger of West Bridgewater and Catherine Stoddard of Easton.

December 6. Charles Carlton Atwood of Brockton and Ethel Mae Simmonds of Easton.

December 9. Ernest Henry Crockett of Easton and Margaret Mary Aiken of Medford.

December 9. Ernest Burton Weir of Easton and Edythe Frances Weir of Boston.

December 18. Sabin Artemus Hutchings of Chatham and Helen Isabel Keith of Easton.

December 20. William Cleveland Bridges of Easton and Bridget Dalton of Brockton.

DEATHS REGISTERED IN EASTON IN 1923

Date		Age Y.	M.	D.	
Jan.					
5	Ellen Grady	91	7	0	Arterio sclerosis
7	Mary Gonsalves Cardozo	0	3	8	Broncho pneumonia
7	William L. Chaffin	85	4	22	Valvular disease of the heart
10	William Henry Mills	61	4	10	Cerebral hemorrhage and Arterio-Sclerosis
18	Frances V. Callahan	50	0	0	Valvular heart disease and acute bronchitis
22	Ellen Quill	73	0	0	Arterio sclerosis
23	Kenneth Walter Keith	31	9	24	Pulmonary tuberculosis
30	James Kent	1	8	4	Broncho pneumonia and Congenital valvular heart disease
Feb.					
2	James Flemming	74	11	29	Arterio sclerosis and chronic interstitial nephritis
6	James B. Allen	50	0	0	Tubercular peritonitis and tuberculosis of kidneys
11	Wilmarth P. Howard	57	1	17	Carcinoma of Liver
14	Theodore Wentworth Bonney	2	0	14	Broncho Pneumonia
17	Catherine Hanrahan	61	9	30	Broncho Pneumonia
21	Mary Ryan	84	10	25	Arterio Sclerosis
23	Mary B. Bennett	75	3	28	Carcinoma of Liver
24	Thomas E. Murphy	45	10	5	Chronic Interstitial Nephritis
25	Oleana Robinson	83	4	18	Arterio Sclerosis
26	Bertha Grant	15	0	0	Chronic Interstitial Nephritis and Uraemia
Mar.					
1	Henry W. King	66	6	22	Lobar Pneumonia and Myocarditis
3	Irving Packard	89	5	20	Broncho Pneumonia
6	John G. Ross	91	4	15	Arterio Sclerosis and Cerebral Hemorrhage
18	Clement A. Harvey	66	11	23	Cancer of Small Intestines and Chronic Interstitial Nephritis
26	Isadora T. Bratt	44	3	12	Broncho Pneumonia and Myocarditis
April					
5	Clara H. Buck	25	1	26	Cholelithiasis, Acute

					Pancreatic, and Paralysis of Intestines
6	Kathleen Margaret Delorey	1	1	12	Broncho Pneumonia and Acute Laryngitis
7	Maurice Fitzgerald	81	—	—	Broncho Pneumonia and Myocarditis
20	William H. Spooner	44	1	11	Pulmonary Tuberculosis
29	George O'Donnell	67	—	—	Chronic Interstitial Nephritis
30	Carrie F. Blackwell	68	—	23	Chronic Myocarditis and Chronic Rheumatism
30	George A. Smith	50	4	5	Acute Gangrenous Appendicitis
May					
4	Raymond Saben	1	5	20	Whooping Cough
9	Richard Joseph Nagle	0	2	0	Status Lymphaticus
10	Mary Gertrude Connelly	26	5	29	Tubercular Peritonitis and Pulmonary Tuberculosis
14	August Vieira	0	0	0	1 hr. Premature Birth
16	Daniel F. Cahill	61	3	1	Cancer of Peritoneum and Pleura
17	Harriet L. Goward	69	7	15	Accident, Broken Neck caused by fall
22	Stephen Diamond	65	9	19	Arterio Sclerosis
28	Herbert A. Poole	62	8	11	Cerebral Hemorrhage and Arterio Sclerosis
31	John Frederick Lawson	36	11	7	Pulmonary Tuberculosis
June					
3	George R. Gorton	65	9	3	Chronic Interstitial Nephritis and Arterio Sclerosis
8	Edward Benjamin Barrett	61	0	13	Cerebral Hemorrhage and Arterio Sclerosis
8	Charles W. Willis	48	8	11	Chronic Interstitial Nephritis
20	Catherine M. Connelly	18	6	14	Tubercular Peritonitis
14	Stillborn	0	0	0	Premature Birth
25	Lawrence B. Lothrop	4	11	3	Septicemia following injury to ankle
27	John H. Grant	23	7	28	Acute Nephritis and Hypertrophied Heart
Aug.					
1	John Roy Garcia	0	0	0	15m. Atelectasis
3	Mary E. Kilmartin	70	1	18	Cerebral Hemorrhage and Tumor of

					Mediastinum
9	Charles L. Metcalf	79	2	30	Chronic Myocarditis and Arterio Sclerosis
29	Michael Fitzgerald	75	—	—	Arterio Sclerosis and Cerebral Hemorrhage
Sept.					
6	Clara S. Snell	76	3	24	Carcinoma and Cirrhosis of Liver
7	Harriet F. Williams	59	10	24	Valvular Heart Disease and Chronic Nephritis
7	George H. Craig	70	8	4	Gangrenous Appendix ruptured with abscess, and Arterio-Sclerosis
14	Dorothy Belle Kelley	0	3	15	Indigestion and Malnutrition
28	Stillborn	0	0	0	Stillborn, Premature Birth
29	Minnie J. Case	49	2	16	Cerebral Hemorrhage
30	Esther Charlotte Knapp	74	8	29	Cerebral Hemorrhage and Arterio Sclerosis
Oct.					
11	Stillborn	0	0	0	Stillborn, Asphyxia
11	Eustace K. Clapp	72	6	0	Myocarditis and Arterio-Sclerosis
13	Stella L. Morse	42	8	19	Carcinoma
14	William Erving	75	—	—	Carcinoma
16	Hepsebeth E. Darling	85	10	10	Arterio Sclerosis
22	Abbie A. Drable	75	4	2	Cerebral Hemorrhage and Arterio Sclerosis
Nov.					
3	Charles Wentworth, Jr.	6	3	4	Injuries of Abdomen, following Automobile Accident
10	Johanna Correia	23	—	—	Revolver Bullet Wounds, causing Hemorrhage of Brain
11	John H. Dunn	72	1	15	Multiple Injuries, following Railroad Accident
24	Elin Carlson	72	11	12	Cerebral Hemorrhage, Broncho-Pneumonia
Dec.					
2	Waldo H. Paine	9	2	21	Fracture of Skull, Accident
5	Frederick Morton Hollis	48	4	18	Chronic Nephritis
6	Abigail Mansfield	62	—	—	Peritonitis
7	Harriet B. Arey	66	1	5	Broncho-Pneumonia

11	Edwin I. Monroe	66	0	14	Mitral Disease of Heart and Angina Pectoris
21	George H. Andrews	72	0	25	Hypostatic Pneumonia, Fracture of Femur, Accident
22	Eva I. Woodworth	43	2	16	Pulmonary Tuberculosis
25	Mary E. King	82	9	13	Pulmonary Embolism, following Fracture of Left Femur
25	Elizabeth A. Sullivan	42	5	23	Gangrenous Appendicitis, Toxic Psychosis

DOG LICENSES FOR THE YEAR 1923

Adams, J. Elmer	1	Carr, David H.	1
Alger, Alton E.	1	Carr, Richard L.	1
Alger, Gladys	1	Carter, George	1
Allen, P. W.	1	Carver, Philo	1
Ames, Hobart	Kennel	Centwell, K. H.	1
Ames, James	1	Chevers, Harold	1
Ames, Oliver	3	Chipman, Ralph H.	1
Ames, Pauline	1	Christensen, Frank	1
Anderson, Alfred	1	Christensen, John	1
Anderson, George	1	Clapp, F. L.	1
Anderson, Harry	1	Clubb, Edward R.	1
Anderson, Herman	1	Coburn, F. L.	1
Andre, Mrs. Manuel	1	Cogswell, B. N.	1
Andrews, Herbert S.	1	Cole, Harold F.	2
Baldwin, Dorothy	1	Cooper, Margaret E.	1
Banks, William E.	1	Copeland, George H.	1
Barboza, Manuel	1	Correia, Joseph	1
Barrett, Mrs. Edward B.	1	Craig, Frank	1
Barton, Ruth A.	1	Croskery, James	1
Beatty, John	1	Cross, L. Irving	1
Belcher, John W.	1	Cruickshank, George	1
Bellows, Albert F.	1	Cummings, Joseph	1
Benjamin, Percy H.	1	Dahl, George	1
Benson, Charles	1	Dailey, Carnelius P.	1
Bickford, Luville A.	1	Dale, Ernest	1
Blackwell, Lewis W.	1	Dale, John Jr.	1
Blood, Arthur	1	Dean, Nelson C.	1
Blood, Margaret	1	Dean, Thomas	1
Borg, Anders B.	1	De Moranville, Luther K.	1
Bradley, Edward	1	DeWitt, Harris A.	1
Brandt, Paul	1	Dimond, Robert	2
Bratt, Carl E.	2	Dinsmore, A. E.	1
Britton, Harold	2	Doran, Rev. D. E.	1
Brophy, Francis P.	1	Drake, Harold W.	1
Brown, Asher	1	Drew, Henry F.	1
Brown, Ernest R.	1	Drew, Mrs. M. E.	1
Buck, Sanford	1	Drew, Roy L.	1
Buck, William D.	1	Erickson, Beatrice	1
Buck, Willis G.	1	Ericson, Edith	1
Butler, Frances	1	Ericson, E. H.	1
Butler, Jeremiah J.	2	Ericson, Eric H.	1
Cahill, Tillie	1	Erickson, James W.	1
Callahan, Francis J.	1	Evrard, Mrs. H. R.	1
Canegaly. A. E.	1	Fagan, P. W.	1
Canegaly, Mrs. A. E.	1	Farrar, Brooks	1
Canegaly, Harry J.	2	Farrar, Luella I.	1
Canegaly, Paul E.	1	Farrar, Shirley W.	1
Caney, Jeremiah	2	Fenderson, W. D.	1

Flemming, Joseph	1	Humphrey, George E.	1
Freeman, Archie	1	James, William C.	1
Fridell, Charles	1	Jarvis, H. A.	1
Fuller, Albion E.	1	Johnson, Charles G.	2
Furlong, Michael	1	Johnson, Eugenia H.	1
Galvin, John	1	Johnson, Harvey A.	1
German, Agnes	1	Johnson, John T.	1
Gibbs, Mrs. Gretna	1	Johnson, Thorwald	1
Gifford, Edward	1	Jones, Robert L.	1
Gooch, A. F.	1	Keith, Bertram Jr.	1
Goward, Mrs. E. T.	1	Keith, Mrs. Sherwood	4
Goward, J. C.	1	Kennedy, George W.	1
Grant, George	1	Knapp, William T.	2
Grant, Harold	2	Ladd, Frank	1
Grant, Joseph M.	1	Lake, Mrs. John	1
Grant, Lillian	1	Lamprey, Mary L.	1
Grant, Myron	1	Lamson, F. S.	1
Grant, Martha E.	1	Lane, Henry	1
Hackett, L. E.	1	Lawson, Oliver	1
Hall, Fred E.	2	Larson, Oscar	1
Hamilton, Alfred G.	1	Leonard, Alice	1
Hamilton, David	1	Leonard, Charles	2
Hamilton, Lester W.	1	Leonard, Everett	1
Hamilton, Vandia	1	Leonard, Everett W.	1
Hamilton, William J.	1	Lincoln, Sadie J.	1
Hammond, James L.	1	Lindquist, J. A.	2
Hanson, George A.	1	Litchfield, Thomas	1
Harlow, J. Joseph	1	Lothrop, George B.	1
Harvey, C. Henry	1	Lothrop, Janette	1
Harvey, Cornelius J.	1	Lucey, Catherine M.	1
Harvey, Raymond E.	1	Lynch, Grace	1
Healey, George	1	Lyons, Cornelius	1
Healey, Mary I.	1	Maliff, Richard	1
Heath, Henry W.	1	Manchester, Beatrice I.	1
Hennessy, Mrs. Theresa	1	Manchester, Clyde	1
Henniger, Harry E.	1	Marble, Beatrice	1
Herric, Roy	1	Marble, Edward P.	1
Herrick, Ralph	1	Marshall, George K.	2
Hewitt, Herbert	1	Marshall, G. W.	1
Hill, Henry A.	1	Martin, Mrs. Annie	1
Hodgson, Reginald	1	Martin, James	1
Holbrook, John P.	1	Martin, John	1
Horton, Charles L.	1	Mason, Donald	1
Horton, Llewellyn	1	Mattson, John	1
Howard, Elmer S.	1	Mederos, John	1
Howard, John	1	Meyers, Mrs. Bertha M. G.	1
Howard, Mabelle S.	1	Miller, John	2
Howard, Roger S.	1	Millet, Henry P.	1
Howard, S. M.	1	Monk, Weston	1
Howes, Calvin	1	Moran, James	1

Morrison, R. C.	1	Randall, Mrs. F. W.	1
Mossman, E. W.	1	Randall, Oscar B.	1
Mowatt, John	1	Rankin, James H.	1
Mowatt, Lewis	1	Raymond, A. G.	1
Mulcahy, Andrew	2	Reardon, Francis	1
Murray, Patrick	1	Reardon, Murty	1
McCarty, Fred	1	Reed, Mary	1
McCarty, L. W.	1	Rego, Frank	1
McFarland, John	1	Rego, Henry	1
McLeod, William	2	Rego, Mrs. Manuel J.	1
McMenamy, Frank J.	1	Reynolds, Harry C.	1
McNamara, Mrs. Edward J.	1	Rhodin, Arthur	1
McNamara, Roger	1	Rhodin, Clinton	1
Nagle, Patrick	1	Rice, Ernest	1
Nelson, Arvid C.	1	Riley, George	1
Nelson, Carl H.	1	Rogers, Warren A.	1
Nemi, Edwin	1	Rollins, Royal H.	1
Netzeba, Inzie	1	Roscoe, E. H.	1
Nevins, George A.	1	Rowe, William P.	2
Newcomb, George E.	1	Russell, William H.	1
Newell, William G.	1	Scriven, Mary	1
Nolan, Edward	1	Sherman, Harold E.	1
Nolan, Stephen F.	1	Shukis, Frank	1
Nyquist, Andrew A.	1	Simpson, H. Ellsworth	1
O'Connell, William D.	1	Sisson, Mrs. Marion	1
O'Connor, John (Mrs.)	2	Smith, Carl	1
O'Connor, Michael	1	Smith, Chester	1
O'Connor, Nora	1	Smith, Dwelly	2
Olin, Florence	3	Smith, Mrs. Geo. A.	1
Olin, Fred E.	1	Smith, Herbert	1
Olson, Ernest R.	1	Smith, Harry V. B.	1
Olson, Oscar S.	2	Smith, Lorenzo H.	1
Orrell, James	1	Smith, Capt. Stephen	1
Packard, Mrs. E. E.	1	Soule, W. L.	2
Palm, Otto	1	Southworth, Henry L.	1
Parker, Edward	1	Spillane, Ruth	1
Parker, Frank	1	Steples, Fred	1
Parker, F. E.	1	Stoddard, H. L.	1
Peters, William E.	1	Strong, John	2
Peterson, William F.	1	Swift, Everett	1
Phillips, Charles	1	Tait, Harry	1
Pittsley, John	2	Taylor, Alice L.	3
Plunkett, Harold	1	Teixeira, Manuel	1
Pomeroy, John M.	1	Tilden, Frank E.	1
Porter, E. R.	1	Travers, Frank	1
Porter, Harris W.	1	Tucker, Mrs. Helen S.	1
Porter, Howard L.	1	Tune, Alex.	1
Randall, Arthur W.	3	Tune, Alex. J.	1
Randall, Elmer E.	1	Tuura, Einar	1
Randall, Fred	1	Urban, F. T.	1

Utton, Edna F.	1	Williams, Albert L.	1
Varney, George	1	Williams, C. Herbert	1
Wade, Mrs. C. Mylert	1	Williams, Edward R.	1
Walett, Gus	1	Williams, H. C.	1
Walker, Harry A.	1	Williams, Maurice	1
Walker, Mrs. William A.	1	Williams, R. E.	2
Wall, Carl	1	Willis, Elmer	1
Warren, Dorothy E.	1	Willis, Harold E.	1
Washburn, Frank	1	Willis, H. W.	2
Washburn, William E.	1	Willis, John D.	2
Watts, Elmer	1	Willis, Leon E.	1
Webber, H. W.	1	Winberg, Frank A.	1
Weir, Ernest B.	1	Witherell, E. S.	1
Weir, William E.	1	Wood, Albert	1
White, Fred F.	1	Wood, Fred	1
Whyte, Daniel	1	Woodward, Wayne	1
Wilbur, Charles E.	1	Woodworth, William E.	1
Wilbur, Mabel	1	Wry, Thomas W.	1
		Zelinsky, Ludwig	1

LIST OF JURORS FOR 1923

Adams, Stephen R., Garageman, Nash.
Anderson, Hobart C., Plumber, Jenny Lind
Baldwin, Edgar W., Painter, Sullivan Avenue
Baldwin, Joseph W., Carpenter, Seaver
Belcher, Arthur L., Farmer, Foundry
Belcher, John W., Carpenter, Foundry
Briggs, Arthur B., Shoe Worker, Center
Campion, Harry S., Heel Maker, Seaver
Clark, Joseph R., Clerk, Center
Christensen, Frank W., Farmer, Marshall's Lane
Coughlin, Jeremiah J., Merchant, Sheridan
Coulie, George W., Bookkeeper, Center
Dahlborg, Alfred H., Shoe Worker, Main
Dailey, John F., Retired, Sheridan
DeWitt, Harris A., Lumber Dealer, Center
Eastman, Arthur F., Salesman, Day
Ervin, Samuel R., Ice Dealer, South
Ewell, Dexter H., Caretaker, Pine
Frost, Henry W., Water Commissioner, Washington
Fenwick, Harold M., Store Keeper, Turnpike
Franklin, Harry R., Clerk, Center
French, Irving L., Engineer, Mechanic
Grant, James, Foundryman, Depot
Gray, John, Superintendent, Center
Hall, William L., Retired, Washington
Holmes, Henry, Carpenter, North Main
Horton, Charles L., Shoe Worker, Elm
Knowles, Samuel, Teacher, Center
Kennedy, Henry A., Retired, Seaver
Lincoln, John D., Insurance Agent, Washington
Marshall, George K., Bookkeeper, Washington
Marshall, William G., Farmer, Elm
McMenamy, Frank, Butcher, Andrews
McMullen, Charles P., Butcher, Main
Melendy, Roscoe W., Poultry Raiser, Pine
Middleton, David F., Retired, Main
O'Connell, William D., Engineer, Main
O'Neil, Michael, Chauffeur, Sheridan
Parker, Edward, Superintendent, Main

Perry, Fred L., Carpenter, Columbus Avenue
Randall, Fred, Farmer, Bay
Riordan, Dennis, Foreman, Lincoln
Stoddard, Archie M., Deliveryman, Washington
Swanson, Magnus B., Laborer, Center
Swift, Luther E., Store Keeper, Foundry
Wade, Charles M., Shipper, Spooner
Wells, Earle O., Shoe Worker, Elm
Williams, John M., Jr., Salesman, Seaver
Wood, Albert, Bookkeeper, Main
Wood, George R., Clerk, Main

Report of the Director of Accounts

September 7, 1923.

To the Board of Selectmen,
Easton, Massachusetts.

Gentlemen:

I submit herewith my report of an audit of the accounts of the town of Easton for the period from January 1, 1918 to August 1, 1923, made in accordance with the provisions of Section 40, Chapter 44 of the General Laws. This report is in the form of a report made to me by Mr. Edward H. Fenton, Chief Examiner of this Division, who was placed in charge of the work.

Very truly yours,

THEODORE N. WADDELL,
Director of Accounts.

TNW/JMC

Mr. Theodore N. Waddell,
Director of Accounts,
Department of Corporations and Taxation,
State House, Boston.

Sir:

As directed by you, I have made an audit of the books and accounts of the town of Easton for the period from January 1, 1918 to August 1, 1923, and submit the following report thereon:

The examination disclosed cash discrepancies in the accounts of the treasurer, tax collector and town clerk aggregating $12,387.21, the treasurer's accounts being short $10,607.04, the tax collector's $1,706.97, and the town clerk's (on account of dog licenses), $73.20.

The condition of the accounts was called to the attention of the selectmen, and I have been informed that the town has been reimbursed for the full amount of the shortage disclosed by the examination.

The accounts of the treasurer were examined in detail for the period covered by the audit, and, with the exception of a receipt from the state treasurer in January, 1921, of $2,162.11, which did not appear on the cash book, the receipts and disbursements of the treasurer's office appear to have been correctly entered on the books, the discrepancy being confined to the actual cash on hand as compared with the cash balance as called for by the books. This condition would undoubtedly have been disclosed had the town auditors or town accountant attempted to verify the balance as called for by the books with the actual cash on hand at the close of the year 1920, 1921 or 1922.

The accounts of the tax collector were examined in detail. The commitment books for the years 1918 to 1922, inclusive, were footed, the recorded collections were checked to the commitment books, the

payments to the treasurer were verified by a comparison with the treasurer's cash book, the abatements were checked with the abatement lists, and the outstanding accounts were listed and reconciled with the totals of the commitment books.

The outstanding accounts were further verified by mailing notices to all persons whose names appeared on the books as owing money to the town. Three replies were received claiming that the accounts in question had been paid. In one of the cases a post office money order was sent to the collector, but as the order was not cashed at the North Easton post office within thirty days of the date of the order, it is doubtful if the amount was received by the collector; and the other two claims are now being investigated. From the balance of the replies received I am satisfied that, with the exception of possible clerical errors, the accounts as listed are correct, the discrepancy being confined to the actual cash on hand as compared with the cash balance as called for by the books.

The records of dog licenses issued by the town clerk from January 1, 1922 to August 1, 1923, as shown by the license books, were checked with the amounts paid to the county treasurer and with the cash in the office, and here again it was found that the discrepancy was due to the fact that there was insufficient cash on hand.

Appended to this report are tables showing the condition of the treasurer's, tax collector's and town clerk's cash accounts and summaries of the tax and assessment accounts.

In checking the recorded expenditures against the several appropriation accounts, it was found that in every year a number of accounts had been overdrawn, which is in violation of the provisions of Section 31, Chapter 44, General Laws, which is as follows:

> No department in any city or town, except Boston, shall incur liability in excess of the appropriation made for the use of such department, except in cases of extreme emergency involving the health or safety of persons or property, and then only by a vote in a city of two-thirds of the members of the city council, and in a town by a vote of two-thirds of the selectmen.

It was also noted that it has been the practice to credit receipts to the several departments in addition to the amounts appropriated. In this connection I would call attention to Section 53, Chapter 44, General Laws, which reads as follows:

> All moneys received by any town officer or department, except as otherwise provided by special acts and except fees provided for by statute, shall be paid by such officer or department upon their receipt into the town treasury. Any sums so paid into the town treasury shall not later be used by such officer or department without a specific appropriation thereof.

I wish also to call attention to the provisions of Chapter 253, Acts of 1922, which provides that:

> Any city, town or district officer who knowingly violates, or authorizes or directs any official or employee to violate,

> any provision of this chapter shall be punished by a fine of not more than one hundred dollars; and the mayor, selectmen, prudential committee, or commissioners, shall, and five taxpayers may, report such violation to the district attorney who shall investigate and prosecute the same.

I would recommend that all appropriations be made for the full amount to be expended by each department, that all receipts be turned into the treasury as provided for in Section 53, Chapter 44 of the General Laws, previously quoted, and that the assessors estimate the receipts in determining the tax rate in accordance with the provisions of Section 23, Chapter 59, General Laws. While this method is a change from the past, it will not increase the amount to be raised by taxation, but will enable the department officials to plan their work to better advantage as they will know early in the year the sums at their disposal and can plan their work accordingly.

In checking the tax collections as shown by the collector's cash books, it was noted that in a large number of cases no interest was collected, although the payments in some cases were made months after the taxes were due. The collection of interest on overdue taxes is made mandatory by the provisions of Section 57, Chapter 59, General Laws.

In checking the abatements of taxes it was found that the assessors did not keep a record of abatements granted prior to the levy of 1921, and the records for 1921 and 1922 were written up during the process of the audit from the abatement records in the collector's office. In this connection I would call attention to Section 60, Chapter 44, General Laws.

In verifying the tax commitments it was necessary to foot and prove the several tax commitment lists, as the assessors' warrants to the collector, with the exception of that of 1920, and the poll tax warrants for 1921 and 1922 could not be found.

It has been the custom for the treasurer to keep his books open for a considerable period after December 31 and to treat the transactions for the greater part of January as business of the previous year. This practice is in violation of the provisions of Section 56, Chapter 44, General Laws, and should be discontinued.

I wish also to call attention to the provisions of Section 52, Chapter 41, General Laws, which reads, in part, as follows:

> The auditor or officer having similar duties in cities, and the selectmen in towns, shall approve the payment of all bills or pay rolls of all departments before they are paid by the treasurer, and may disallow and refuse to approve for payment, in whole or in part, any claim as fraudulent, unlawful or excessive; and in that case the auditor or officer having similar duties, or the selectmen, shall file with the city or town treasurer a written statement of the reasons for the refusal; and the treasurer shall not pay any claim or bill so disallowed. This section shall not abridge the powers conferred on town accountants by sections fifty-five to sixty-one, inclusive.

In checking the accounts for the year 1918 it was found that the poor department exceeded the appropriations made by the town and receipts from various sources by more than $14,000, and that, although the expenditures shown in the town report were over $19,000, the actual expenditures as shown by the treasurer's cash book were more than $27,000.

The expenditures as shown by the treasurer's cash book were supported by bills and warrants, with the exception of six payments recorded as made on December 31, 1918, aggregating $1,200. As stated, these payments were not supported by bills or warrants on file, and from an examination of bills previously paid it appears that the same amounts, with the exception of one item, were included in bills paid by checks numbered 10,664, 10,751, 10,804, 10,860, 10,891 and 10,892, which would indicate duplicate payments. The cancelled checks for the year 1918 could not be located the check numbers being taken from the cash book entries and bills on file.

In 1921 the town voted to abolish the office of town auditor and to appoint a town accountant. Under authority of this vote the selectment appointed a town accountant, and although Section 57, Chapter 41, General Laws, provides that the town accountant shall keep a complete set of books, the present accountant does not keep any books of record. I would therefore recommend that the town accountant be instructed to comply with the provisions of Section 55 to 61, inclusive, Chapter 41, General Laws .

The savings bank books and securities representing the investments of the Cemetery Perpetual Care funds and the Hiram P. and Mary L. Drake funds were personally examined. The record books showing the various receipts and disbursements of these funds could not be located. I would recommend that the transactions of these funds be made a part of the records of the selectmen and also included in the books of the town accountant.

In addition to the departments and accounts mentioned, the records of all other departments receiving or disbursing money for the town were examined and checked.

Appended to this report is a balance sheet showing the financial condition of the town August 1, 1923. From this balance sheet it will be seen that the overlays for the years 1920, 1921 and 1922 have been overdrawn; these overdrafts must be provided for in accordance with the provisions of Section 23, Chapter 59, General Laws. It will also be noted that several accounts have been overdrawn, including the interest account, for which no appropriation was made, and these must be taken care of by appropriations.

The balance sheet shows a substantial book surplus, but this amount is made up entirely of outstanding taxes and overdrawn accounts; therefore, it is not available for appropriation until accounts receivable have been reduced to actual cash and the overdrawn accounts provided for.

While engaged in making the audit, I received the co-operation of the several town officials, and on behalf of my assistants and myself I wish to express to them, and to Mr. Charles H. Andrews, Selectman,

and Mr. George C. Barrows, Cashier of the First National Bank, my appreciation for the courtesies received and the assistance rendered.

Respectfully submitted,

EDW. H. FENTON,
Chief Examiner.

TREASURER'S ACCOUNT

Cash balance Jan. 1, 1923, per cash book:			
Cash in office	$18,496.95		
Cash in bank	21,746.05		
		$40,243.00	
Receipts Jan. 1 to Aug. 1, 1923, per cash book		151,020.15	
Receipts from State Jan. 27, 1921, on account of corporation and income taxes, omitted from cash book and town reports		2,162.11	
			$193,425.26
Payments Jan. 1 to Aug. 1, 1923, per cash book		$162,734.98	
Cash balance:			
Cash in office	$2,914.56		
Cash in bank	17,168.68		
		20,083.24	
Cash discrepancy Aug. 1, 1923		10,607.04	
			$193,425.26
Cash in office Aug. 1, 1923:			
Checks	$2,889.83		
Bills and coin	22.88		
Memoranda	1.85		
		$2,914.56	
First National Bank of North Easton:			
Balance Aug. 1, 1923, per bank book	$19,020.30		
Less outstanding checks	1,851.62		
		17,168.68	
			$20,083.24
Collections Jan. 1 to Aug. 31, 1923, per cash books:			
Town Taxes:			
Levy of 1921	$903.57		
Levy of 1922	8,135.96		
Levy of 1923 (Polls)	6,060.00		
		$15,099.53	
Moth Assessments:			
Levy of 1921	$1.80		
Levy of 1922	35.96		
		37.76	

North Easton District Taxes:			
Levy of 1921	$6.15		
Levy of 1922	748.01		
		754.16	
South Easton and Eastondale District Taxes:			
Levy of 1921	$268.72		
Levy of 1922	356.99		
		625.71	
Unionville District Taxes:			
Levy of 1921	$6.60		
Levy of 1922	194.39		
		200.99	
Interest on taxes		126.69	
			$16,844.84
Payments to treasurer Jan. 1 to Aug. 1, 1923, per cash book		$14,548.51	
Cash in office Aug. 1, 1923		589.36	
Cash discrepancy Aug. 1, 1923		1,706.97	
			$16,844.84

TOWN CLERK—DOG LICENSES ACCOUNT

1922

Licenses issued:			
303 males at $2.00		$606.00	
63 females at $5.00		315.00	
1 kennel		50.00	
			$971.00
Payments to County Treasurer:			
306 males at $2.00	$612.00		
57 females at $5.00	285.00		
1 kennel	50.00		
	$947.00		
Less fees, 364 at $.20	72.80	$874.20	
Fees retained, 367 at $.20		73.40	
Balance due county		23.40	
			$971.00

1923

Balance due from 1922		$23.40	
Licenses issued Jan. 1 to Aug. 1, 1923:			
220 males at $2.00	$440.00		
44 females at $5.00	220.00		
1 kennel	50.00		
		710.00	
			$733.40

Payments to County Treasurer, Jan. 1 to Aug. 1, 1923		$493.20	
Fees retained, 265 at $.20		53.00	
Cash in office Aug. 1, 1923		114.00	
Cash discrepancy Aug. 1, 1923		73.20	
			$733.40

TAXES—1919

Commitments		$68,362.02	
Additional commitment		48.00	
December assessment		349.04	
			$68,759.06
Payments to Treasurer:			
1919	$63,104.25		
1920	3,286.01		
1921	720.85		
1922	437.22		
		$67,548.33	
Abatements:			
1919	$863.04		
1920	184.17		
1921	15.60		
1922	147.92		
		1,210.73	
			$68,759.06

TAXES—1920

Commitments		$89,561.63	
Additional commitment		22.80	
December assessment		399.14	
			$89,983.57
Payments to Treasurer:			
1920	$75,307.93		
1921	10,179.31		
1922	978.98		
		$86,466.22	
Abatements:			
1920	$1,287.56		
1921	1,290.25		
1922	249.82		
		2,827.63	
Outstanding Dec. 31, 1922		689.72	
			$89,983.57
Outstanding Jan. 1, 1923			$689.72
Outstanding Aug. 1, 1923, per list			$689.72

TAXES—1921

Commitment		$110,577.14	
December assessment		163.88	
Additional assessment		238.75	
			$110,979.77

Payments to Treasurer:			
1921	$89,983.18		
1922	14,690.28		
		$104,673.46	
Abatements:			
1921	$2,111.55		
1922	1,364.43		
		3,475.98	
Outstanding Dec. 31, 1922		2,830.33	
			$110,979.77
Outstanding Jan. 1, 1923			$2,830.33
Payments to Treasurer, Jan.1 to Aug. 1, 1923		$684.24	
Collections to be accounted for		219.33	
Outstanding Aug. 1, 1923, per list		1,926.76	
			$2,830.33

TAXES—1922

Commitment	$123,821.13	
December assessment	147.36	
		$123,968.49
Payments to Treasurer	$101,389.39	
Abatements	1,746.06	
Outstanding Dec. 31, 1922	20,833.04	
		$123,968.49
Outstanding Jan. 1, 1923		$20,833.04
Payments to Treasurer Jan. 1 to Aug. 1, 1923	$7,118.96	
Abatements Jan. 1 to Aug. 1, 1923	68.25	
Collections to be accounted for	1,017.00	
Outstanding Aug. 1, 1923, per list	12,628.83	
		$20,833.04

TAXES—1923

Commitment		$8,065.00
Payments to Treasurer	$5,000.00	
Abatements	267.00	
Collections to be accounted for	1,060.00	
Outstanding Aug. 1, 1923	1,738.00	
		$8,065.00

MOTH ASSESSMENT—1919

Commitment		$1,790.63
Payments to Treasurer:		
1919	$1,760.02	
1920	27.42	
1921	3.19	
		$1,790.63

MOTH ASSESSMENTS—1920

Commitment	$537.06

Payments to Treasurer:			
1920	$493.36		
1921	32.00		
1922	5.25		
		$530.61	
Abatements:			
1920	$1.50		
1921	4.95		
		6.45	
			$537.06

MOTH ASSESSMENTS—1921

Commitment			$980.84
Payments to Treasurer:			
1921	$867.69		
1922	96.45		
		$964.14	
Abatements:			
1921		.20	
Outstanding Dec. 31, 1922		16.50	
			$980.84
Outstanding Jan. 1, 1923			$16.50
Payments to Treasurer, Jan. 1 to Aug. 1, 1923		$1.80	
Outstanding Aug. 1, 1923, per list		14.70	
			$16.50

MOTH ASSESSMENTS—1922

Commitment	$887.99	
Additional commitment	7.75	
		$895.74
Payments to Treasurer	$803.53	
Abatements	10.33	
Outstanding Dec. 31, 1922	81.88	
		$895.74
Outstanding Jan. 1, 1923		$81.88
Payments to Treasurer Jan. 1 to Aug. 1, 1923	$35.96	
Outstanding Aug. 1, 1923, per list	45.92	
		$81.88

NORTH EASTON DISTRICT

Taxes—1920

Commitment			$4,747.90
Payments to Treasurer:			
1920	$4,122.70		
1921	410.28		
1922	44.64		
		$4,577.62	

Abatements:			
1920	$126.01		
1921	14.63		
1922	14.21		
		154.85	
Outstanding Dec. 31, 1922		15.43	
			$4,747.90
Outstanding Jan. 1, 1923			$15.43
Outstanding Aug. 1, 1923, per list			$15.43

NORTH EASTON DISTRICT

Taxes—1921

Commitment		$6,446.75	
Additional commitment		16.96	
South Easton and Eastondale District Taxes credited to North Easton District		10.50	
			$6,474.21
Payments to Treasurer:			
1921	$5,724.57		
1922	550.07		
		$6,274.64	
Abatements:			
1921	$101.33		
1922	11.66		
		112.99	
North Easton District Taxes credited to South Easton and Eastondale District		1.35	
Outstanding Dec. 31, 1922		85.23	
			$6,474.21
Outstanding Jan. 1, 1923			$85.23
Payments to Treasurer Jan. 1 to Aug. 1, 1923		$6.15	
Outstanding Aug. 1, 1923, per list		79.08	
			$85.23

NORTH EASTON DISTRICT

Taxes—1922

Commitment	$12,401.28	
Additional commitment	24.03	
		$12,425.31
Payments to Treasurer	$10,646.05	
Abatements	144.56	
Outstanding Dec. 31, 1922	1,634.70	
		$12,425.31

Outstanding Jan. 1, 1923		$1,634.70
Payments to Treasurer Jan. 1 to Aug. 1, 1923	$748.01	
Abatements Jan. 1 to Aug. 1, 1923	3.48	
Outstanding Aug. 1, 1923, per list	883.21	
		$1,634.70

SOUTH EASTON AND EASTONDALE DISTRICT

Taxes—1920

Commitment		$7,685.31	
December assessment		130.73	
			$7,816.04
Payments to Treasurer:			
1920	$6,083.49		
1921	1,315.25		
1922	149.55		
		$7,548.29	
Abatements:			
1920	$17.50		
1921	160.90		
1922	9.15		
		187.55	
Outstanding Dec. 31, 1922		80.20	
			$7,816.04
Outstanding Jan. 1, 1923			$80.20
Outstanding Aug. 1, 1923, per list			$80.20

SOUTH EASTON AND EASTONDALE DISTRICT

Taxes—1921

Commitment		$7,917.18	
December assessment		10.15	
North Easton District taxes credited to South Easton and Eastondale District		1.35	
			$7,928.68
Payments to Treasurer:			
1921	$5,463.21		
1922	1,798.31		
		$7,261.52	
Abatements:			
1921	$213.13		
1922	4.48		
		217.61	
South Easton and Eastondale District taxes credited to North Easton District		10.50	
Outstanding Dec. 31, 1922		439.05	
			$7,928.68

Outstanding Jan. 1, 1923		$439.05
Payments to Treasurer Jan. 1 to Aug. 1, 1923	$268.72	
Outstanding Aug. 1, 1923, per list	170.33	
		$439.05

SOUTH EASTON AND EASTONDALE DISTRICT

Taxes—1922

Commitment	$7,347.36	
December assessment	3.25	
		$7,350.61
Payments to Treasurer	$5,482.54	
Abatements	110.92	
Outstanding Dec. 31, 1922	1,757.15	
		$7,350.61
Outstanding Jan. 1, 1923	$1,757.15	
Additional commitment	5.85	
		$1,763.00
Payments to Treasurer Jan. 1 to Aug. 1, 1923	$356.99	
Abatements Jan. 1 to Aug. 1, 1923	6.50	
Outstanding Aug. 1, 1923, per list	1,399.51	
		$1,763.00

UNIONVILLE DISTRICT

Taxes—1920

Commitment			$2,030.31
Payments to Treasurer:			
1920	$1,697.33		
1921	251.50		
1922	33.17		
		$1,982.00	
Abatements:			
1920	$2.78		
1921	40.02		
1922	.06		
		42.86	
Outstanding Dec. 31, 1922		5.45	
			$2,030.31
Outstanding Jan. 1, 1923			$5.45
Outstanding Aug. 1, 1923, per list			$5.45

UNIONVILLE DISTRICT

Taxes—1921

Commitment			$2,203.30
Payments to Treasurer:			
1921	$1,880.28		
1922	213.19		
		$2,093.47	

Abatements:			
1921	$45.39		
1922	18.09		
		63.48	
Outstanding Dec. 31, 1922		46.35	
			$2,203.30
Outstanding Jan. 1, 1923			$46.35
Payments to Treasurer Jan. 1 to Aug. 1, 1923		$6.60	
Outstanding Aug. 1, 1923, per list		39.75	
			$46.35

UNIONVILLE DISTRICT

Taxes—1922

Commitment	$2,193.88	
December assessment	4.80	
		$2,198.68
Payments to Treasurer	$1,850.44	
Abatements	9.30	
Outstanding Dec. 31, 1922	338.94	
		$2,198.68
Outstanding Jan. 1, 1923		$338.94
Payments to Treasurer Jan. 1 to Aug. 1, 1923	$194.39	
Abatements Jan. 1 to Aug. 1, 1923	6.00	
Outstanding Aug. 1, 1923, per list	138.55	
		$338.94

TOWN OF EASTON

BALANCE SHEET—AUGUST 1, 1923

GENERAL ACCOUNTS

ASSETS

Cash in bank and office:		
Treasurer	$20,083.24	
Tax Collector	589.36	
Town Clerk (Dog Licenses)	114.00	
		$20,786.60
Cash Discrepancy:		
Treasurer	$10,607.04	
Tax Collector	1,706.97	
Town Clerk (Dog Licenses)	73.20	
		12,387.21
Accounts Receivable:		
Town Taxes:		
Levy of 1920	$689.72	
Levy of 1921	1,926.76	
Levy of 1922	12,628.83	
Levy of 1923 (Polls)	1,738.00	
		16,983.31
Moth Assessments:		
Levy of 1921	$14.70	
Levy of 1922	45.92	
		60.62
North Easton District Taxes:		
Levy of 1920	$15.43	
Levy of 1921	79.08	
Levy of 1922	883.21	
		977.72
Sonth Easton and Eastondale District Taxes:		
Levy of 1920	$80.20	
Levy of 1921	170.33	
Levy of 1922	1,399.51	
		1,650.04
Unionville District Taxes:		
Levy of 1920	$5.45	
Levy of 1921	39.75	
Levy of 1922	138.55	
		183.75
Overdrawn Accounts:		
Overlay 1920	$2,632.79	
Overlay 1921	2,950.95	
Overlay 1922	810.70	
Overlay 1923	267.00	
Incidentals	176.89	
Collector's expenses	100.90	
Registrars' expenses	16.70	
Town Hall expenses	32.29	
Moth suppression	372.58	
Birth returns	8.75	
Penalty for failure to make return to State (Poor)	192.00	
Town reports	86.75	
Insurance	212.84	
Interest	4,746.88	
		12,608.02
Appropriations, State and County Taxes	$171,797.73	
Less collections, estimated receipts	$5,530.85	
Commitment of Polls at $2.00 each	3,226.00	
	8,756.85	
		163,040.88
		$228,678.15

LIABILITIES

Temporary Loans:		
Anticipation of Revenue		$125,000.00
County of Bristol (Dog Licenses)		187.20
State and County Taxes:		
State tax	$12,000.00	
State highway tax	44.49	
Civilian War Poll tax	4,839.00	
County tax	5,618.72	
		22,502.21
Appropriation Balances:		
Town officers	$2,950.11	
Selectmen's expenses	119.32	
Accountant's expenses	50.00	
Treasurer's expenses	16.33	
Assessors' expenses	51.59	
Legal services	300.00	
Town Clerk's expenses	295.09	
Election expenses	154.00	
Police	794.75	
Fire	680.50	
Tree Warden	1,256.19	
Sealer of Weights and Measures	140.56	
Board of Health	897.41	
Animal Inspection	112.50	
Roads	11,756.12	
Town Farm	163.00	
Poor	282.50	
Town Physician	350.00	
State Aid	476.00	
Soldiers' Relief	713.75	
Schools	32,972.88	
Pensions	461.86	
		54,994.46
Revenue pledged to districts when collected:		
North Easton District	$977.72	
South Easton and Eastondale District	1,650.04	
Unionville District	183.75	
		2,811.51
Revenue available when collected:		
Moth assessment		98.38
Surplus Revenue		*23,084.39
		$228,678.15

*This surplus is represented wholly by outstanding taxes and overdrawn accounts, and is not available for appropriations until the accounts receivable have been turned into cash and the overdrafts provided for.

Report of the Town Treasurer

To the Citizens of Easton:

I herewith submit a condensed statement of receipts and disbursements which have passed through the Treasurer's office during the year ending December 31, 1923. I do this to save repetition as the detail or analysis of same should appear in the Town Accountant's report.

On assuming office September 13, 1923, I was obliged to start a new set of accounts, since it was decided that as the Town accountant had no books it would simplify matters if he took over the books of the former Treasurer. I have endeavored to make the report tell the story; that is, show the amount of money borrowed during the year and the cost of same; if a loan was carried over from 1922, show the amount as well as the additional interest on same.

Your attention is called to "interest on bank balances." I found upon assuming office that the Town had never received any interest on its daily bank balances. I accordingly took this matter up and arrangements were made whereby beginning October 1, 1923, the Town would receive interest on its daily bank balances. From this source the Town received during October $48.03—November $113.68 and December $47.53 or a total of $209.24. During the same period the Treasurer's salary amounted to $124.98. I don't think there is any doubt but that the interest accruing on the daily bank balances in the future will more than pay the Treasurer's yearly salary.

By the middle of November the Tax Collector had turned over so much money that I felt justified in asking the holders of our paper if they would not allow me to pay something on our notes, although they did not mature until December 31. The reply came back "pay as much as you like," we will credit your account interest for the unexpired term at the same rate notes were discounted. This, I believe, should be made known to the citizens and due credit given our National Bank, for by this concession I was able to pay on November 19 a note of $75,000.00 and have returned $393.75 in interest. On November 22 I paid on account $40,000.00 on the remaining note of $50,000.00 due December 31 and had returned in interest $195.00. By the above handling of our loan account I was able to save the Town $588.75.

A new account known as "Anticipated Receipts" was opened, because the law specifically states that "no receipts except those specified by law" shall be credited to any individual account. I have specified under this heading the source from which the receipts originated.

You will notice that five (5) accounts show "overdrafts." This is accounted for by the fact that proper provision was not made for same at the special meeting held September 19. No overdrafts have been allowed during the present Treasurer's incumbrancy. All loans were paid on or before December 31, 1923 and all bills presented to the Treasurer on or before December 31, 1923 were paid. This is the

first time since 1914 that we have closed the year with a clean slate. In fact we have paid since 1914, in overdue interest alone, the sum of $936.01.

Your Treasurer would like to go on record as advocating the State Accounting System for Easton. He has looked into the system and feels qualified to say it will cost no more, or be any more complicated than any other properly kept system.

As to the Treasurer holding but one office, I find that it the concensus of opinion that the best results are obtained when the Treasurer holds no other office. It is a fact that the majority of discrepancies found throughout the state have been where the office of Treasurer and Collector were combined.

Respectfully submitted,

EDWARD M. CARR, Treasurer Pro-tem.

RECEIPTS

Balance on hand Jan. 1, 1923	$40,243.00
Received account of loans	125,000.00
Received from Collector of Taxes :	
Account of Town and District Taxes	150,007.89
Interest on overdue taxes	1,381.33
Received from Commonwealth of Massachusetts:	
National Bank Tax	744.30
Street Railway Tax	726.67
State Aid	582.00
Soldiers' Exemption	33.72
Corporation Tax:	
Domestic	67.34
Business	6,033.95
Public Service, 1922	246.06
Public Service, 1923	9,691.11
Income Tax:	
1918	1,067.77
1919	206.00
1920	890.00
1921 and prior years	421.50
1922	450.00
1923 General	28,955.88
1923 School	11,600.00
Smith Hughes Fund for "Schools direct"	67.98
Department of Education for "Schools direct"	67.08
Received from Oliver Ames Trustee:	
Account Schools	6,805.69
Account Highways	7,769.77
Received interest account daily bank balance (Oct. 1 to Dec. 31 only)	209.24
Received account of Anticipated Receipts:	
Highway Department	790.00
Sealer of Weights and Measures	79.47
Charity	1,931.69
Fire	86.05
Health	752.34
Moth	37.70
Police	544.10
Almshouse	3,583.41
Schools	2,764.86
Tree	6.00
Incidentals	194.00
Received from sale History of Easton	10.00
Old outstanding checks cancelled by Auditors	63.25
	$404,111.15

EXPENDITURES

Paid	Bristol County Tax	$5,618.72
	Bristol County Tubercular Hospital	3,296.61
Paid	Commonwealth of Massachusetts:	
	Public Service Corporation Tax	757.36
	Civilian War Poll Tax	4,908.00
	State Tax	12,000.00
Paid	First National Bank of Easton:	
	Loan due Dec. 31, 1922	50,000.00
	Overdue interest on above loan	81.25
	Loans due Dec. 31, 1923	125,000.00
	Interest on above loans	4,076.88
Paid	North Easton Village District	10,648.87
	South Easton and Eastondale Fire and Water District	5,818.29
	Unionville Fire and Water District	2,415.37
Paid	abatements account of Town	26.34
	Account of S. E. and E. Fire and Water Dist.	6.56
Paid	on approved warrants and charged to following departments:	
	Brockton Hospital	500.00
	Assessors' expenses	313.26
	Charity	8,472.98
	Collector of Taxes expenses	343.03
	Election Officers	252.00
	Fire	768.67
	Health	1,838.37
	Incidentals	502.39
	Inspector of Animals	150.00
	Insurance	1,356.84
	Legal services	600.00
	Memorial Day	300.00
	Moth	2,594.26
	Pensions	687.88
	Police	1,357.85
	Registrar of Voters	41.70
	Road	49,473.32
	Schools	86,847.84
	Sealer of Weights and Measures	184.35
	Selectmen's expenses	291.94
	Soldiers' Relief	546.13
	State Aid	624.00
	Town Clerk's expenses	421.33
	Town Hall	237.24
	Town Farm	5,406.58
	Town Physician	600.00
	Town Officers salaries	5,251.67
	Town Reports	936.75
	Town Treasurer's expenses	262.48
	Tree Department	1,466.13
Balance in treasury Dec. 31, 1923		$6,827.91
		$404,111.15

Cemetary Fund

Held by the Town Treasurer

The following named funds have been left at various times to be held by the Town Treasurer in trust, the income of which is to be used for the perpetual care of the graves specified in the said trusts. The balance shown in each fund is as of December 31, 1923.

Daniel M. Dailey Fund	$150.00
Daniel Belcher Fund	271.50
Margaret J. Fisher Fund	113.31
Almira E. Packard Fund	133.74
Lewis Williams Fund	88.82
Lothrop and Towne Fund	144.74
Cyrus Alger Fund	409.00
Pine Grove Cemetery Fund	1,411.43
Edward D. and Ellis H. Williams Fund	157.39
Elizabeth F. Drake Fund	203.75
*William Erving	100.00

*While this fund was available on December 31 the deposit could not be made in the Savings Bank until January 5, 1924.

EDWARD M. CARR,
Treasurer, pro tem, Town of Easton.

Report of the Town Accountant

Since taking over the work of the Town Accountant early in January of this year, I have made an examination of the annual reports of the Collector of Taxes and Town Treasurer and find them to be correct as shown by the books in the possession of the former Town Accountant. All cash in the hands of the Treasurer is deposited in the bank and the balance as shown has been verified.

There was no cash on hand with the Collector of Taxes.

The various Trust Funds have also been verified.

The following amounts on account of 1923 bills were carried over to be paid in 1924:

Assessors' Expense	$16.40
Selectmen's Expense	4.00
Town Hall	35.00
Police Department	94.15
Road Department	120.68
Overseers of Poor	185.40
School Department	39.48
Board of Health	90.83

The expenditures, appropriations and receipts of the various departments are shown on the following pages.

There is a slight difference in the classification of some bills between the School Department report and the books in my hands, but as they do not affect the total expenditure, they have been allowed to stand as shown.

JOHN M. SMITH,
Town Accountant, 1924.

SELECTMEN'S DEPARTMENT

SOLDIERS' RELIEF

Appropriation (March, 1923)		$1,000.00
Expenditures:		
Case No. 1	$120.00	
Case No. 2	180.00	
Case No. 3	25.00	
Case No. 4	74.63	
Case No. 5	130.50	
Case No. 6	16.00	
		$546.13
Unexpended balance		$453.87

STATE AID

Appropriation (March, 1923)	$800.00
Payments, Cash Aid	624.00
Unexpended balance	$176.00

TOWN PHYSICIAN

Appropriation (March, 1923)	$650.00
Paid Dr. Frank E. Tilden	600.00
Unexpended balance	$50.00

LEGAL SERVICES

Appropriation (March, 1923)	$600.00
Paid James F. Burke, Services	600.00
Unexpended balance	0.00

PENSIONS

Appropriation		$845.00
Paid:		
Maurice Fitzgerald	$78.40	
Henry I. Drake	118.44	
Chas. S. Coldwell	491.04	
		$687.88
Unexpended balance		$157.12

MEMORIAL DAY

Appropriation (March, 1923)	$300.00
Paid Post 52, G. A. R.	300.00
Unexpended balance	0.00

INSPECTION OF ANIMALS

Appropriation (March, 1923)		$150.00
Paid		
E. Carleton Hayward, Services	$37.50	
J. C. Goward, Services	112.50	
		$150.00
Unexpended balance		0.00

SEALER OF WEIGHTS AND MEASURES

Appropriation (March, 1923)		$150.00
Appropriation (Sept., 1923)		75.00
		$225.00
Paid		
R. W. Melendy	$165.75	
Supplies	18.60	
		$184.35
Unexpended balance		$40.65

FIRE DEPARTMENT

Appropriation (March, 1923)		$1,000.00
Paid		
Payrolls, Fires outside the N. Easton Dist. and brush fires	$266.25	
Repairs and Supplies	221.92	
Frank E. Craig, Driving Truck	100.00	
Paul Anderson, Driving Truck	25.00	
William Bridges, Driving Truck	25.00	
I. Leon French, Services	50.00	
Telephones	80.50	
		$768.67
Unexpended balance		$231.33

POLICE DEPARTMENT

Appropriation (March, 1923)			$1,400.00
Police Station			
Paid			
Thomas Downey, Care of Station	$114.00		
Supplies and Expenses	242.97		
		$356.97	
Court Fees and Expenses			
Paid			
Thomas Downey, Fees	$291.65		
Edward J. Healey, Fees	244.39		
H. E. Simpson, Fees	55.25		
Edmund Downey, Fees	85.25		
		$676.54	
Officers Services and Expenses			
Paid			

Thomas Downey, At Polls	10.00		
Edward J. Healey, At Polls	5.00		
H. E. Simpson, At Polls	10.00		
Thomas Downey, Dog Officer	21.25		
H. E. Simpson, Services and Expenses	28.00		
Edmund Downey, Services	2.00		
Officers Employed July 3 and 4	63.00		
Paid			
Joseph Schindler, Services	28.00		
C. A. Lawson, Services	28.00		
L. Lemontagne, Traffic Duty	20.00		
A. E. Canegaly, Traffic Duty	17.50		
Wm. C. Morse, Traffic Duty	20.00		
H. E. Simpson, Traffic Duty	17.50		
Auto Service	30.68		
Sundry Expenses	23.41		
		$324.34	
			$1,357.85
Unexpended balance			$42.15

TREE DEPARTMENT

Appropriation (March, 1923)			$1,500.00
Paid			
Jasper Phillips	$306.50		
Fred Staples	36.00		
Ralph Nason	243.50		
Merton Hennigar	16.50		
Roscoe W. Melendy	341.25		
Bert Watts	285.50		
		$1,229.25	
Bay State Nurseries, Trees		51.00	
Team Hire		142.50	
Sundry Expenses		43.38	
			$1,466.13
Unexpended balance			$33.87

MOTH DEPARTMENT

Appropriation (March, 1923)			$1,886.68
Appropriation (Sept., 1923)			1,150.78
			$3,037.46
Pay Roll			
Paid			
Bert Watts, Services	$303.00		
Jasper Phillips, Services	275.00		
Fred Staples, Services	206.00		
R. W. Melendy, Services	497.25		
Merton Hennigar, Services	98.00		
Lawrence Nason, Services	127.00		

Ralph Nason, Services	140.00	
Calvin Haskins, Services	37.25	
Geo. Hunt, Services	12.00	
Bert Coggswell, Services	84.00	
Earl Campbell, Services	42.00	
Ralph Hunt, Services	40.00	
	$1,861.50	
Geo. H. DeWitt & Son, Team Hire and Gas	204.04	
Geo. Randall, Team Hire	4.00	
Earl Campbell, Truck Hire	345.00	
Gasoline, Repairs and Sundries	179.72	
		$2,594.26
Unexpended balance		$443.20

INCIDENTALS

ASSESSORS' EXPENSE

Appropriation (March, 1923)		$300.00
Paid		
John Fernandez, Listing Polls	$18.00	
Transportation	125.33	
Sundry Expenses	169.93	
		$313.26
Account overdrawn		$13.26

BROCKTON HOSPITAL

Appropriation (March, 1923)	$500.00
Paid, Brockton Hospital	500.00
Unexpended balance	0.00

COLLECTOR'S EXPENSE

Appropriation (March, 1923)		$150.00
Appropriation (Sept., 1923)		200.00
		$350.00
Paid		
Collector's Bond	$140.76	
Stamped Envelopes	108.60	
Sundry Supplies and Expenses	84.67	
		$343.03
Unexpended balance		$6.97

ELECTION EXPENSE

Appropriation (March, 1923)		$400.00
Paid		
Election Officers, Precinct 1	$40.00	
Election Officers, Precinct 2	45.00	
Election Officers, Precinct 3	35.00	

Thomas Downey, Posting Warrants	5.00	
H. E. Simpson, Posting Warrants	2.00	
Edward J. Healey, Posting Warrants	5.00	
Printing	98.25	
Sundry Expenses	21.75	
		$252.00
Unexpended balance		$148.00

INSURANCE

Appropriation (March, 1923)		$1,075.00
Paid		
Wm. H. Clements	$217.50	
E. L. Lewis	108.54	
Wm. N. Howard	248.54	
Susan E. Keith	260.26	
John B. King	232.00	
John F. Long	232.00	
John A. Henderson	58.00	
		$1,356.84
Account overdrawn		$281.84

REGISTRATION EXPENSE

Appropriation (March, 1923)	$25.00
Appropriation (Sept., 1923)	16.70
	$41.70
Paid Sundry Expenses	41.70
Unexpended balance	0.00

SELECTMEN'S EXPENSE

Appropriation (March, 1923)		$300.00
Paid		
Susan E. Keith, Rent	$30.00	
New England Telephone and Telegraph Co.	32.63	
Transportation and Travelling Expense	95.92	
Stationary and Printing	87.28	
Sundry Expenses	46.11	
		$291.94
Unexpended balance		$8.06

TOWN CLERK'S EXPENSE

Appropriation (March, 1923)		$450.00
Paid		
Mrs. E. Baldwin, Rent of Office	$150.00	
New England Telephone and Telegraph Co.	22.62	
Edison Electric Illuminating Co.	13.54	
J. J. McCarthy Co., Coal	26.55	
Stationery and Printing	112.76	

Sundry Expenses	91.40	
Clerk's Bond	4.46	
		$421.33
Unexpended balance		$28.67

TOWN HALL

Appropriation (March, 1923)		$200.00
Appropriation (Sept., 1923)		65.29
		$265.29
Paid		
Clifton C. Ripley, Janitor	220.20	
Robert Birnie, Repairs	11.64	
Edison Electric Illuminating Co.	5.40	
		$237.24
Unexpended balance		$28.05

TOWN REPORTS

Appropriation (March, 1923)		$850.00
Paid		
Murray Printing Co., 1,800 Town Reports	$902.50	
Andersons Express, Cartage	5.50	
H. C. Anderson, Delivering Reports	20.00	
F. C. Wade, Delivering Reports	8.75	
		$936.75
Account overdrawn		$86.75

TOWN TREASURER'S EXPENSE

Appropriation (March, 1923)		$200.00
Appropriation (Sept., 1923)		50.00
		$250.00
Paid		
Treasurer's Bond	$149.76	
Printing and Stationery	105.27	
Sundry Expenses	7.45	
		$262.48
Account overdrawn		$12.48

MISCELLANEOUS

Appropriation (March, 1923)		$200.00
Appropriation (Sept., 1923)		650.00
		$850.00
Paid		
F. Hanlon, Vital Statistics	$163.00	
Catherine McGinty, Damages	150.00	
Edison Electric Illuminating Co.	45.59	
Death Returns	7.50	

Birth Returns	16.75	
Certification of Notes	10.00	
Sundry Expenses	109.55	
		$502.39
Unexpended balance		$347.61

TOWN OFFICERS' ACCOUNT

Appropriation (March, 1923)		$5,600.00
Paid		
Frank P. Keith, Services as Selectman	$250.00	
Frank P. Keith, Services as Assessor	84.94	
John A. Anderson, Services as Assessor	400.00	
John A. Anderson, Services as Selectman	49.73	
Frank C. Wade, Services as Selectman	250.00	
Frank C. Wade, Services as Assessor	400.00	
Frederick Hanlon, Services as Town Clerk, Treasurer and Collector of Taxes	1,050.00	
Winifred Cunningham, Services as Assistant to Town Clerk, Treasurer and Collector of Taxes	1,060.00	
Charles H. Andrews, Services as Selectman	200.27	
Charles H. Andrews, Services as Assessor	81.73	
Winifred Cunningham, Services as Town Clerk, Treasurer and Collector of Taxes	210.00	
Albert Wood, Services as Town Clerk, Collector of Taxes	390.03	
Edward M. Carr, Services as Town Treasurer	149.97	
Leo. M. Harlow, Services as Moderator	50.00	
Charles H. Lufkin, Services as Town Accountant	400.00	
Geo. A. Lackey, Services as Registrar of Voters	75.00	
Luther E. Swift, Services as Registrar of Voters	75.00	
Sigfred V. Ledin, Services as Registrar of Voters	75.00	
		$5,251.67
Unexpended balance		$348.33

OVERSEERS OF THE POOR DEPARTMENT

Appropriation (March, 1923)		$6,000.00
Appropriation (Sept., 1923)		2,472.00
		$8,472.00
Salaries of the Overseers		
Paid		
Frank P. Keith	$229.13	
John A. Anderson	49.73	
Frank C. Wade	229.13	

Charles H. Andrews	179.40	
		$687.39

Overseers' Expenses
Paid

Transportation and Travelling Expense	$41.08	
Wm. N. Campbell, Cabinet and Folders	86.57	
Commonwealth of Massachusetts Penalty for failure to make returns in 1922	194.00	
Sundry Expenses	12.95	
		$334.60

Cases Outside Almshouse
Paid

Case No. 1 State Case	$285.60
Case No. 2 Mother's Aid Case Closed	550.56
Case No. 3 Brockton Case	260.00
Case No. 4 Town Case	112.00
Case No. 5 State Case Closed	875.33
Case No. 6 Town Case	484.48
Case No. 7 State Case Closed	336.14
Case No. 8 Town Case Closed	193.49
Case No. 9 Town Case	392.88
Case No. 10 Town Case	383.10
Case No. 11 Town Case Temporary Aid	122.82
Case No. 12 Town Case	173.69
Case No. 13 Mother's Aid	572.67
Case No. 14 Town Case	261.38
Case No. 15 Town Case	93.60
Case No. 16 State Case	611.85
Case No. 17 Town Case Temporary Aid Closed	315.81
Case No. 18 Town Case	225.00
Case No. 19 Town Case	38.65
Case No. 20 State Case Closed	23.31
Case No. 21 State Case Closed	51.76
Case A Closed	56.04
Case B Closed	60.00
Case C Closed	22.53
Case D Closed	65.64
Case E Closed	17.25
Case F Closed	80.00
Case G Closed	260.00
Case H Closed	12.88
Case I Closed	142.46
Case J Closed	12.00

Car of Coke		358.07	
			$8,472.98
Account overdrawn			.98

TOWN FARM ACCOUNT

Appropriation (March, 1923)			$2,500.00
Appropriation (Sept., 1923)			3,000.00
			$5,500.00
Labor			
Paid			
Chas. Scott	$1,000.00		
Albert McKay	260.00		
Samuel McKay	80.00		
Ida Bakkara	102.00		
Daniel J. Eddy	78.00		
David Phillips	240.00		
J. H. Fowler, chopping wood	21.00		
Henry Webber, chopping wood	33.00		
John Mowatt, chopping wood	58.88		
A. H. Fowler, chopping wood	38.25		
		$1,911.13	
Grain and Hay			
Paid			
John O. Dean Co.	$1,340.19		
Langwater Farms	14.00		
D. J. Brophy	16.60		
Bristol County Farm	49.94		
		$1,420.73	
Groceries and Supplies			
Paid			
Goward's Market		$163.32	
Ames Shovel & Tool Co.	2.81		
Swift Bros.	340.74		
K. Mitchell	187.04		
E. C. Lambert	61.64		
J. T. Connor Co.	64.34		
T. F. Kane	21.21		
E. J. Callahan	4.88		
David Phillips	15.60		
George J. Rollins	14.70		
J. E. Howard & Sons	90.63		
Sundry Expenses	47.98		
		$1,015.19	
Miscellaneous			
Paid			
E. F. Winslow, wiring	$29.57		
Robert Bernie, repairs	161.74		
Clifton Leonard, papering and var-			

nishing	49.59		
George A. Hirtle, blacksmithing	62.50		
John O. Griffin, horse shoeing	32.00		
John O. Dean Co., coal	52.00		
Edison Electric Illuminating Co.	43.23		
New England Tel. & Tel. Co.	16.10		
Central Oil Co., gasoline and oil	36.70		
Charity Department, Coke	149.75		
Road Department, carting coke	12.00		
Samuel Ervin	62.78		
Sundry Expenses	134.87		
		$842.83	
Live Stock			
Paid			
W. H. Marble, two pigs	$15.00		
Frank W. Alger, two cows (purchased in 1921)	250.00		
	$265.00		
Frank W. Alger, credit by three cows, 1921	60.00		
	$205.00		
Sundry Expenses	11.70		
		$216.70	
			$5,406.58
Unexpended balance			$93.42

ROAD DEPARTMENT

Appropriation (March 1923)	$42,500.00
Appropriation (Sept. 1923)	5,697.00
Received from Oliver Ames, Trustee	7,769.77
	$55,966.77

Pay Roll	
Paid	
Michael Galvin	$1,001.00
Peter Melin	1,064.50
Carl Jansen	1,057.00
John Mowatt	1,005.00
James Morris	984.50
Dennis Donahoe	1,122.00
Andrew Carlson	957.00
Robert Dimond	1,383.00
George A. Wilbur	1,680.00
W. F. Lincoln	1,192.50
Frank E. Wilbur	845.00
Peter Nyquist	532.50
John Molander	547.50

Charles Johnson	722.50	
Martin Riley	658.50	
Thomas Brophy	644.50	
John Gay	569.50	
Robert Erving	391.00	
Dan Washburn	501.50	
H. E. Simpson	364.00	
James Eddy	112.50	
Benjamin Williams	48.00	
H. P. McDonald	117.00	
James Readdy	501.00	
L. E. Hackett	442.00	
Arthur Blanchard	528.00	
George Nelson	210.00	
Harold Woodworth	8.00	
John Clapp	102.00	
George Newcomb	82.50	
Charles Leonard	52.00	
Town Farm Team	203.00	
		$19,629.00

Hay and Grain
Paid

J. H. Nye Co.	$254.95	
John O. Dean Co.	455.42	
Samuel Ervin	138.38	
Langwater Farms	140.00	
W. P. Sheridan	458.95	
		$1,447.70

Snow Removal
Paid

J. A. Arnold	$27.25	
Geo. M. Randall	70.00	
Edward J. Nolan	52.50	
Arvid C. Nelson	99.00	
H. P. McDonald	41.00	
H. S. Andrews	9.00	
John Johnson	45.00	
		$343.75

Tar and Oil
Paid

The Barrett Co.		$4,828.97

Tools, Supplies and Equipment
Paid

City Motor Sales Co., One Fordson Tractor	$430.00	
One Snow Plough	200.00	
One Set Grip Wheels	140.00	
	$770.00	

New England Road Machine Co., Scraper and Tools	$607.52	
Buffalo Springfield Roller Co., Scarifier $865.00		
Equipment 65.03	930.03	
Northway Motors Corp., Truck	3,500.00	
Essco Mfg. Co., Traffic Light	90.00	
Sundry Supplies and Expense	243.27	
		$6,140.82
Appropriation for State Road		
Paid		
Commonwealth of Massachusetts		$12,500.00
Gravel, Sand and Stone		
Paid		
W. N. Howard	$42.07	
James Eddy	25.70	
Wm. Newell	19.05	
H. P. McDonald	10.00	
Bertha M. Myers	16.85	
George Cruickshank	45.38	
Mrs. Geo. Cobb	34.92	
Jasper Phillips	90.36	
Chas. Drake	99.84	
Walter Dean	3.30	
Jas. Martin	2.16	
Mrs. Geo. Cobb	15.60	
		$405.23
Fuel		
Paid		
John O. Dean Co.	$112.39	
Edwin R. Lincoln	21.00	
Atlantic Coal Co.	318.27	
N. Y. N. H. & H. R. R., Freight	45.73	
		$497.39
Bridges and Fences		
Paid		
Acme White Lead and Color Works	$15.00	
E. N. Eames, Plank	355.32	
Geo. H. DeWitt & Son, Spruce and Milling	32.74	
		$403.06
Blacksmithing		
Paid		
George A. Smith	$36.54	
George A. Hirtle	8.25	
Chas. S. Grant	71.10	
F. A. Conant	5.75	
Robert Watt	282.15	
J. Elmer Adams	10.40	
		$414.19

Repairs and Maintenance			
Paid			
Easton Town Farm Team Hire	$292.00		
Jas. G. DeCoff, Dynamite, Etc.	444.20		
Geo. H. DeWitt & Son, Team Hire	80.31		
Geo. H. DeWitt & Son, Lumber and Cement	171.30		
New England Road Machine Co.	98.70		
Curry Bros. Oil Company, Oil, Etc.	194.39		
City Motor Sales Co., Oil	45.00		
Gulf Refining Co., Gasoline	269.58		
K. Mitchell, Gas, Etc.	59.97		
Margaret Gould, Gas	36.44		
Swift Bros., Gas and Oil	2.07		
Magnus Swanson, Gas	7.28		
J. E. Howard, Gas	3.24		
F. E. Blake, Gas, Oil, Etc.	66.88		
F. H. White & Co., Gas	4.75		
E. I. DuPont, De Nemours Co., Dynamite	78.54		
Northway Motors Co., Repairs	36.76		
Sundry Expense	189.15		
		$2,080.56	
Miscellaneous			
Paid			
Geo. A. Wilbur, Auto Expense	$315.67		
J. Fred Randall, Land Damages	150.00		
E. E. Kelley, Heater and Fittings	30.70		
Chas. W. Sabin, Harness	80.00		
C. Emily and Alice B. Mitchell, Land Damages	35.00		
Dr. J. H. Shea, Vetinary Services	20.00		
Dr. J. K. Mason, Vetinary Services	18.00		
Sundry Expense	88.79		
		$738.16	
Commonwealth of Massachusetts			
Repairs to State Highway		$44.49	
			$49,473.32
Unexpended balance			$6,493.45

BOARD OF HEALTH

Appropriation (March, 1923)	$1,800.00
Appropriation (Sept., 1923)	722.84
	$2,522.84
Paid	
See Board of Health Report for detail	1,838.37
Unexpended balance	$684.47

SCHOOL DEPARTMENT

Appropriation (March, 1923)	$77,456.23
Appropriation, (Sept., 1923)	2,463.77
Received from Oliver Ames, Trustee	6,805.69
Received from Smith Hughes Fund	67.98
Received from Commonwealth of Massachusetts, Department of Education	67.08
	$86,860.75

Paid		
Salaries—Shown in detail in Report of School Committee		$53,544.45
Attendance Officer		
Paid		
P. J. O'Neil, Services	$75.00	
P. J. O'Neil, Mileage	32.95	
		$107.95
Electricity		
Paid		
Edison Electric Illuminating Co.		$233.16
Evening School		
Paid		
Sadie L. Hurst, Teaching	$42.00	
Anabelle Newman, Teaching	42.00	
Louise E. Canegaly, Teaching	22.50	
Mary A. O'Connell, Teaching	22.50	
Ralph Nason, Janitor	31.50	
James M. Dailey, Janitor	13.50	
		$174.00
Fuel		
Paid		
J. J. McCarthy Co., Coal	$3,685.02	
City Fuel Co., Coal	650.42	
C. W. Rohdin, Wood	44.00	
Easton Town Farm, Wood	141.50	
Geo. H. DeWitt & Son, Carting	24.00	
F. W. Godfrey, Wood	32.00	
Labor	16.50	
		$4,593.44
Furniture and Furnishings		
Paid		
Edward E. Babb Co.	$16.50	
Heywood-Wakefield Co.	2.88	
Kenney Bros. & Wolkins	1,501.58	
		$1,520.96
Health		
Paid		
Florence L. Howe, School Nurse	$343.74	
Olive H. Elliott, School Nurse	343.75	

Dr. Robert B. Porter, School Physician	600.00	
Continental Scale Works	39.75	
John R. Field, Auto Expense	109.60	
John A. Nolen, Auto Repairs	59.47	
Mrs. B. N. Cogswell, Auto Hire	36.72	
Sundry Expenses	34.34	
		$1,567.37
Janitor's Supplies		
Paid		
Frank J. Jameson	$204.30	
Masury Young Co.	103.50	
Joseph Breck & Son	58.80	
Ames Shovel & Tool Co	44.65	
Haney Mfg. Co.	105.00	
Anderson's Express	10.90	
Frank E. Blake & Co.	19.60	
West Disinfecting Co.	18.50	
C. B. Dolge Co.	14.40	
H. Y. Mitchell Co.	5.32	
Edison Electric Illuminating Co.	11.70	
J. J. McCarthy Co.	4.25	
J. P. Galligan Co.	2.25	
Standard Oil Co	7.25	
P. J. O'Neil	.75	
		$611.17
Janitor's Wages		
Paid		
See School Committee Report for detail		$5,486.85
Miscellaneous		
Paid		
Sundry Expenses		190.49
Permanent Improvement and New Equipment		
Paid		
Artesian Well & Supply Co., Well at Union School	$1,032.00	
Robinson Carpet Co.	212.18	
Tremaine Electric Co.	194.80	
Con Dailey	57.30	
Sundry Expenses	53.50	
		$1,549.78
Physical Education		
Paid		
Geo. S. Shepard Post American Legion (Rent)		$325.00
Repairs		
Paid		
Geo. H. DeWitt & Son	$545.33	
F. H. White & Co.	88.35	

C. F. Dahlborg & Sons	56.71	
Standard Electric Time Co.	22.79	
F. J. Jameson	74.34	
E. E. Kelley	720.19	
John Baldwin	17.21	
C. E. Peterson	454.63	
H. G. Thompson	40.25	
Sundry Expenses	10.88	
		$2,030.68

School Committee Expense
Paid

New England Telephone and Telegraph Co.	$114.11	
Murray Printing Co., Reports	65.00	
Atherton Furniture Co., Five Chairs	49.00	
Post Office, Postage	35.17	
H. K. Thompson, Auto Hire	35.00	
L. E. Phillips, Auto Hire	1.00	
Sundry Expenses	33.05	
Nina W. Coggon, Census	5.40	
		$337.73

Supervisor's Expense
Paid

J. E. Goss, Transportation	$3.50	
Mrs. B. N. Cogswell, Transportation	5.00	
		$8.50

Superintendent's Clerk
Paid

Nina W. Coggon		$832.00

Superintendent's Expense
Paid

J. E. Goss, Transportation	$10.50	
C. E. Wheeler, Expense	198.50	
		$209.00

Tuition, Continuation School
Paid

Brockton Continuation School		$55.80

Water
Paid

North Easton Water Works	$167.44	
Unionville Fire and Water District	11.00	
South Easton and Eastondale Fire and Water District	33.99	
George E. Bolling, Examination	5.00	
		$217.43

Sundries
Paid

Arthur F. Eastman, Care of Clock	$50.00	
C. E. Wheeler, Supt.'s Expense	68.13	
Nina W. Coggon, Convention Expense	55.03	

J. R. Fallon, Milk Testing Supplies	9.72	
J. E. Goss, Conveyance, Teacher's Meetings	36.80	
P. J. O'Neil, Police Services	6.50	
Beatrice L. Hackett, Teacher's Convention Expense	2.49	
Martin Diploma Co., Graduation Expense	34.00	
Bertha Swift, Graduation Expense	13.65	
S. A. Plummer, Graduation Expense	6.00	
The Keystone Print, Graduation Expense	20.00	
Ralph P. Hawkes, Graduation Expense	12.00	
Sundry Expenses	29.31	
		$343.63

Supplies for Instruction
Paid

J. L. Hammett Co.	$479.33	
Irving L. White	209.81	
Royal Typewriter Co.	256.82	
The Office Appliance Co.	96.64	
World Book Co.	146.51	
Boston Paper Board Co.	100.00	
Underwood Typewriter Co.	411.51	
The Keystone Print	152.00	
Edward E. Babb & Co.	709.40	
Ginn & Co.	92.07	
Taunton Lumber Co.	125.43	
Houghton Miflin & Co.	9.87	
Bureau of Research, University of Oregon	11.72	
Silver, Burdett & Co.	80.17	
University Publishing Co.	23.29	
L. E. Knott Apparatus Co.	28.40	
Ryan & Buker	39.34	
Anderson's Express	28.00	
Tremaine Electric Co.	19.80	
Standard Oil Co.	23.14	
Sundry Expenses	107.77	
		$3,151.02

Text Books
Paid

American Book Co.	$131.94
Benj. H. Sanborn & Co.	113.27
Century Publishing Co.	27.38
Silver, Burdett & Co.	95.75
D. C. Heath & Co.	55.91
The Macmillan Co.	153.23
World Book Co.	185.29

John C. Winston Co.	90.19		
Gregg Publishing Co.	47.93		
A. C. McClurg & Co.	3.22		
Edward E. Babb & Co.	272.44		
Literary Digest	37.21		
Dodd, Mead & Co.	140.77		
Ginn & Co.	115.82		
South Western Publishing Co.	33.90		
Houghton, Miflin & Co.	16.24		
F. J. Barnard & Co.	24.55		
Milton Bradley & Co.	43.52		
Allyn & Bacon	13.59		
A. N. Palmer Co.	19.18		
Literary Digest	22.44		
O'Connor's News Store	58.45		
Sundry Expenses	55.51		
		$1,757.73	
Transportation Paid			
J. E. Goss	$6,327.20		
Mrs. Bert Smith	575.00		
Eastern Massachusetts Street Railway Co.	337.50		
Wm. McLeod	724.00		
Geo. H. DeWitt & Son	2.00		
Lottie E. Phillips	.50		
Mrs. B. N. Cogswell	1.50		
Mrs. Richard Godfrey	32.00		
		$7,999.70	
			$86,847.84
Unexpended balance			$12.91

SUMMARY OF APPROPRIATIONS AND EXPENDITURES

	Expended	Appropriation
Soldiers' Relief	$546.13	$1,000.00
State Aid	624.00	800.00
Town Physician	600.00	650.00
Legal Services	600.00	600.00
Pensions	687.88	845.00
Memorial Day	300.00	300.00
Inspection of Animals	150.00	150.00
Sealer of Weights and Measures	184.35	225.00
Fire Department	768.67	1,000.00
Police Department	1,357.85	1,400.00
Tree Department	1,466.13	1,500.00
Moth Department	2,594.26	3,037.46
Assessor's Expense	313.26	300.00
Brockton Hospital	500.00	500.00
Collector's Expense	343.03	350.00

Election Expense	252.00	400.00
Insurance Expense	1,356.84	1,075.00
Registration Expense	41.70	41.70
Selectmen's Expense	291.94	300.00
Town Clerk's Expense	421.33	450.00
Town Hall	237.24	265.29
Town Reports	936.75	850.00
Town Treasurer's Expense	262.48	250.00
Miscellaneous	502.39	850.00
Town Officer's Account	5,251.67	5,600.00
Overseer's of the Poor Department	8,472.98	8,472.00
Town Farm Account	5,406.58	5,500.00
Road Department	49,473.32	48,197.00
Board of Health	1,838.37	2,522.84
School Department	86,847.84	79,920.00
Accountant's Expense	.00	50.00
	$172,628.99	$167,401.29
Smith Hughes Fund, Credited to School Dept.		67.98
Commonwealth of Mass., Credited to School Dept.		67.08
Oliver Ames, Trustee, Credited to School Dept.		6,805.69
Oliver Ames, Trustee, Credited to Road Dept.		7,769.77
Amount Available for Expenditure		$182,111.81
Amount Expended		172,628.99
Unexpended balance		$9,482.82

RECEIPTS

Road Department		
North Easton Village District, Sanding Sidewalks	$149.00	
North Easton Village District, Rebuilding Walk on Bridge Street	72.00	
Bernard Johnson, Paving Blocks	16.00	
Easton Charity Dept., Carting Coke	19.00	
Easton Town Farm, Carting Coke	12.00	
K. J. Lunn, Two Horses	100.00	
Commonwealth of Massachusetts	400.00	
Dr. R. B. Porter, Crushed Stone	22.00	
		$790.00
Sealer of Weights and Measures Fees, Etc.		$79.47
Charity		
Rent of Nye House	$111.00	
Refund of Mother's Aid	768.43	
Refund of Temporary Aid	422.51	
Refund of Cash Aid	480.00	
Twelve Tons 90 pounds Coke	149.75	
		$1,931.69

Fire Department		
Railroad Fires		$86.05
Board of Health		
Reimbursement from State	$717.84	
Licenses	34.50	
		$752.34
Moth Department		
Spraying, etc.		$37.70
Police		
Fines from Court, etc.		$544.10
Town Farm		
Team Hire	$465.00	
Sale of Vegetables, Milk, Wood, etc.	3,020.41	
Cows	65.00	
Board	33.00	
		$3,583.41
School Department		
Tuition	$927.59	
Sales of Supplies and Tickets	60.25	
Refund of Mr. Wheeler's Expense	51.13	
Retirement Fund	128.00	
Vocational Training	858.77	
Dog Fund, 1922	739.12	
		$2,764.86
Tree Department		
Removing Tree		$6.00
Incidentals		
Sundry Items		$194.00
State Aid		
Refund from State		$582.00

Report of Collector of Taxes

To the Citizens of the Town of Easton:

Herewith find detailed report of the Collector of Taxes for the year ending December 31, 1923.

The subscriber on entering upon his duties September 13, 1923, pursued a vigorous compaign in the collection of taxes in arrears, and the figures as set forth portray that at the close of the financial year there remained uncollected the sum of $675.39. Warrants have been placed in the hands of constables for the recovery of these taxes or arrest of the delinquents represented in the above sum.

The collection of taxes of years prior to 1923 was a contributory factor in making it possible for the Treasurer to retire all of the loans outstanding before maturity, thus reducing the interest charges very materially.

New legislation was enacted during the year in respect to the collection of taxes, and now a Collector in respect to real estate taxes is given only one year from October 1st in the year of assessment to collect taxes committed to him. This does not mean that the taxpayer is given a year in which to make payment.

TAXES OF 1920

Dr.

Uncollected balance, Jan. 1, 1923	$790.80	
Interest charged	105.81	
		$896.61

Cr.

Collected in 1923	$610.81	
Interest collected	105.81	
Abatements	146.43	
Uncollected balance, Dec. 31, 1923	33.56	
		$896.61

COLLECTIONS ITEMIZED

	Personal	Real	Moth
Collected	$102.13	$435.78	$0.00
Abated	25.35	99.19	0.00
Uncollected	.00	27.27	0.00
Total	$127.48	$562.24	$0.00

	N. E.	S. E. & E.	Union.	Total
Collected	$14.25	$56.72	$1.93	$610.81
Abated	.32	18.05	3.52	146.43
Uncollected	.86	5.43	.00	33.56
Total	$15.43	$80.20	$5.45	$790.80

TAXES OF 1921

Dr.

Uncollected balance, Jan. 1, 1923	$3,417.46	
Interest charged	286.89	
		$3,704.35

Cr.

Collected in 1923	$3,073.14	
Interest collected	286.89	
Abatements	262.67	
Uncollected balance, Dec. 31, 1923	81.65	
		$3,704.35

COLLECTIONS ITEMIZED

	Personal	Real	Moth
Collected	$541.50	$1,992.90	$16.50
Abated	64.08	159.71	.00
Uncollected	11.33	60.81	.00
Total	$616.91	$2,213.42	$16.50

	N. E.	S. E. & E.	Union.	Total
Collected	$76.02	$406.11	$40.11	$3,073.14
Abated	8.13	27.51	3.24	262.67
Uncollected	1.08	5.43	3.00	81.65
Total	$85.23	$439.05	$46.35	$3,417.46

TAXES OF 1922

Dr.

Uncollected balance, Jan. 1, 1923	$24,637.96	
Assessed in 1923	13.60	
Interest charged	852.44	
		$25,504.00

Cr.

Collected in 1923	$23,339.71	
Interest collected	852.44	
Abatements	751.67	
Uncollected balance, Dec. 31, 1923	560.18	
		$25,504.00

COLLECTIONS ITEMIZED

	Poll	Personal	Real	Moth
Collected	$129.00	$4,776.98	$14,755.21	$73.72
Abated	371.00	77.43	245.46	2.53
Uncollected	15.00	58.20	404.76	5.63
Total	$515.00	$4,912.61	$15,405.43	$81.88

	N. E.	S. E. & E.	Union.	Total
Collected	$1,593.20	$1,682.86	$328.74	$23,339.71
Abated	13.26	34.49	7.50	751.67
Uncollected	28.24	45.65	2.70	560.18
Total	$1,634.70	$1,763.00	$338.94	$24,651.56

TAXES OF 1923

Dr.

April Assessment	$139,575.63	
Assessment of Polls	8,105.00	
Interest charged	136.19	
		$147,816.82

Cr.

Collected in 1923	$122,984.23	
Interest collected	136.19	
Abatements	1,622.34	
Uncollected balance, Dec. 31, 1923	23,074.06	
		$147,816.82

COLLECTIONS ITEMIZED

	Poll	Personal	Real	Moth
Collected	$7,284.00	$18,940.61	$81,247.57	$822.90
Abated	546.00	342.88	591.46	.00
Uncollected	275.00	3,980.54	15,625.28	75.30
Total	$8,105.00	$23,264.03	$97,464.31	$898.20

	N. E.	S. E. & E.	Union.	Total
Collected	$8,965.40	$3,679.16	$2,044.59	$122,984.23
Abated	52.56	63.09	26.35	1,622.34
Uncollected	699.98	2,071.10	346.86	23,074.06
Total	$9,717.94	$5,813.35	$2,417.80	$147,680.63

SUMMARY OF INTEREST COLLECTED

1920 Taxes	$105.81
1921 Taxes	286.89
1922 Taxes	852.44
1923 Taxes	136.19
	$1,381.33

SUMMARY OF UNCOLLECTED TAXES AS OF DEC. 31, 1923

1920 Taxes	$33.56
1921 Taxes	81.65
1922 Taxes	560.18
	$675.39
1923 Taxes	23,074.06
Total	$23,749.45

Respectfully submitted,

ALBERT E. WOOD,

Collector of Taxes Pro-tem.

Report of the Superintendent of Streets

To the Selectmen of the Town of Easton:

I submit the following report of the work of the Street Department for the year 1923.

During the past year the Street Department has purchased considerable new equipment including a Fordson Tractor with Stark snow plow, a New England Standard Road Machine, a Scarifier for the Steam Roller and a 3½ ton Northway Truck. All of this equipment has been used with very good results. The Scarifier was used on several miles of road and has more than paid for itself in the saving of labor in the first year. Since the purchase of the new truck more than two thirds of all sand, gravel and crushed stone has been put on the road with it, in a more efficient and less expensive manner.

After the purchase of the Fordson Tractor and snow plow, in January, most of the roads were plowed out several times and kept in better condition for travel than would ever have been possible with a horse drawn plow. On account of the large amount of snow considerable work was done plowing sidewalks and gutters, keeping catch basins cleaned off and carting snow from Main Street.

The Fordson Tractor was used with the new road machine to scrape sixty miles of dirt and graveled roads. All graveled roads were widened and crowned as much as possible to secure proper drainage. After scraping, all leaves, sods, stones and other unsuitable material was removed. Some of the heavily traveled roads have been scraped several times. All gutters and catch basins have been cleaned several times and gutters on tar road outside of Center scraped and cleaned.

Some granite block paving has been set in gutters and street crossings and considerable guard rail built in different parts of the town. The railroad bridge on Bridge Street has been replanked and several metal culverts have been installed. Five hundred and fifty feet of cement curbing was built on Washington Street in front of the Cemetery. Three hundred and fifty feet of water bound macadam road has been built on Spooner Street.

For the past few years very little tarvia has been used on the streets except for patching and the streets were in bad condition for want of tar and sand. This year about ten miles of road has been resurfaced with tarvia and sand. The tar surface has been extended 1,200 feet on Canton Street and 2,300 feet on Lincoln Street was scarified, reshaped and resurfaced with tarvia. Center Street was also scarified, reshaped and resurfaced with tarvia for a distance of 3,000 lineal feet.

Depot Street and Turnpike Street were in bad condition this spring. Six different places were scarified, reshaped and resurfaced with tarvia, in all 4,000 lineal feet. All of the streets were patched with cold patch before the tarvia was put on. In all, 37,000 gallons of tarvia and 500 loads of sand was used.

A bottom course of water bound macadam was built on Center Street from Short Street to Monument Square, a distance of 3,400 lineal feet. This new macadam is twenty feet wide with a four inch crown and was built at a cost of four thousand five hundred dollars. About 500 loads of gravel was used to build shoulders and fill up low places, and 2,000 tons of crushed stone was used. A top course bound with tarvia will be put on this road in the spring.

About two miles of road has been graveled and a good many loads of gravel and crushed stone have been used to patch holes in all parts of the town.

From the appearance of the streets, especially those in the more remote portions of the town, very little attention has been paid to cutting brush for many years. Considerable of this brush has been cut during the year and the rest will be cut as soon as possible.

We have approximately 1,000 tons of crushed stone on hand. We should have an increased appropriation in 1924 for the gradual improvement of our country roads.

Respectfully submitted,

GEORGE A. WILBUR,
Superintendent of Streets.

REPORT OF SUPERINTENDENT OF MOTH WORK

To the Selectmen of the Town of Easton:

I submit the following report of work of the Moth Department for the year 1923.

Necessary creosote work was done in the late fall and early spring, and spraying was continued throughout the season with the two machines, one on a truck for the outlying sections. Nearly all sections of the town were covered, and a very marked improvement is showing at the close of the year.

Aid was received from the State, through the furnishing of supplies, and also cash aid in financing the work for the month of December.

A light infestation of Browntail Moths was found in the Furnace section, and a careful scout of that part of the town was made, with the result that but few webbs are showing this year.

For a detailed account of expenditures, see the Accountant's report.

I would recommend the sum of $3,100.00 for use of the department in 1924. This amount represents the town liability of $2,395.90, plus the estimated property owners' liability.

Appropriation of 1923		$3,037.46
Expenses:		
Bills	$732.76	
Pay Rolls	1,861.50	
		$2,594.26
Unexpended balance, Dec. 31, 1923		$443.20
Receipts:		
Sale of Lead	$6.30	
N. E. Water Works	31.40	
Property Owners' Liability	723.42	
		$761.12

Respectfully submitted,

ROSCOE W. MELENDY,

Superintendent of Moth Work.

REPORT OF THE SEALER OF WEIGHTS AND MEASURES

To the Selectmen of the Town of Easton:

I submit the following report of work and expenses of the Sealer's Department for the year ending December 1, 1923:

	Adjusted	Sealed	Condemned
Platform scales over 5000 lbs.	5	6	0
Platform scales under 5000 lbs.	12	30	1
Counter scales over 100 lbs	2	2	0

Counter scales under 100 lbs	4	33	1
Beam scales	1	3	0
Spring scales over 100 lbs.	0	1	0
Spring scales under 100 lbs.	6	26	1
Computing scales	9	23	1
Personal weighing	0	1	0
Prescription scales	0	2	0
Weights, avoirdupois	32	309	11
Weights, apothecary	0	28	1
Weights, metric	0	13	0
Liquid measures	0	121	5
Gasoline pumps	13	29	7
Kerosene pumps	0	11	5
Oil pumps	0	10	0
Quantity stops		189	
Molasses pumps	0	4	1
Yard measures	0	18	2
Totals	84	859	36

Tests made:

Berry baskets	6
Cartons	9
Retest gas. pumps	12
Manufacturers' sealed milk jars	10
Total Tests	37

Trial weighings:

	Number	Correct	Under	Over
Bread	22	18	2	2
Butter	21	17	1	3
Dry commodities	82	74	5	3
Flour	8	7	0	1
Grain	10	8	1	1
Wood	4	2	2	0

Inspections:

Clinical thermometers	2
Coal certificates	5
Ice scales	6
Junk scales	4
Marking of bread	25
Marking of food packages	20
Milk jars	7
Paper cartons	18
Pedlers' licenses	7
Pedlers' scales	7
Total inspections	101

Appropriation		225.00
Expenses:		
Labor	165.75	
Supplies	18.60	
		184.35
Unexpended balance, Dec. 31, 1923		40.65
Fees collected		71.22
Adjusting charges		8.25
Total receipts		$79.47

I would recommend the sum of $225.00 for use of the Sealer's Department in 1924.

Respectfully submitted,
ROSCOE W. MELENDY,
Sealer of Weights and Measures.

REPORT OF THE TREE WARDEN

To the Citizens of the Town of Easton:

I submit the following report of work of the department for the year 1923.

Sixteen Rock and twelve Norway maples were planted as follows: Columbus Avenue Extension, six; Spooner Street, two; Sheridan Street, three ; Centre Street, three; Pine Street, two; and on Depot Street, twelve Norway maples.

Seven trees were posted by request, and no objection being found, they were removed, as were four dead trees and one blown over.

Spraying was in conjunction with the moth work. The elm leaf beetle, which showed in two places last year, was controlled by an early spray and showed very little feeding. The large sprayer which was given the town by Mr. John Ames, gave out near the end of the season and is beyond repair at a reasonable expense.

The trees on Bay Road, Centre street, Depot Street and Elm Street were arched and circled, work made necessary by the heavy travel caused by the detour. Necessary trimming was done in other sections of the town.

Several requests for planting in 1924 have been received.

For a detailed account of expenses, see the Accountant's report.

I would recommend the sum of $1500.00 for use of the department in 1924.

Appropriation of 1923		1500.00
Expenses:		
Pay Rolls	1229.25	
Bills	236.88	
		1466.13
Unexpended balance, Dec. 31, 1923		33.87

ROSCOE W. MELENDY,
Tree Warden.

TREASURER'S REPORT OAKES AMES MEMORIAL HALL ASSOCIATION

For the year 1923

Balance on hand January 1, 1923	$ 173.90	
Received for rent of halls for entertainments, etc.	625.29	
Received from Paul Dean Lodge for rent of rooms as per lease	1.00	
		$ 800.19

Expenditures

Janitor service	$157.50
J. R. Clark, services as clerk	25.00
Electric Lights and new lamps	74.31
Water	10.00
Coal	323.02
Wood	9.00
Tuning pianos	6.40
Removing ashes and snow	11.30

Repairs	8.23	
Repairs on stove in kitchen	9.15	
Miscellaneous	11.51	
Washing floors	5.00	
Balance on hand January 1, 1924		650.42

INSURANCE FUND ACCOUNT

I hold as Treasurer I Union Pacific 1st. Mortg. 4% Bond and 22 shares Union Pacific Pref'd. stock, the income from which is applied to the insuring of the Oakes Ames Memorial Hall and any balance to repairs.

Balance on hand January 1, 1923	$1095.37	
Interest on deposit in N. E. Savings Bank	30.47	
Interest on I Union Pacific Ist. Mortg. 4% bond	40.00	
Dividends 50 and 51 on 22 shares U. P. Prfd. stock	88.00	
Income from Wm. H. Ames bequest	507.50	
		1761.34
Expenditures		
Insurance	211.82	
Balance on hand January 1, 1924		$1549.52

Respectfully submitted,

JOSEPH R. CLARK,
Clerk.

REPORT OF BOARD OF HEALTH OF EASTON

To the Citizens of Easton:

Two hundred and four cases of contagious and infectious diseases were reported to the Board of Health during the year 1923. This large number was due to epidemics of Whooping Cough, Measles and Chicken Pox, these three diseases accounting for one hundred and eighty-two of the cases reported. The more serious diseases numbered but eighteen.

The cases reported were as follows: Whooping Cough, eighty-one; Measles, fifty-three; Chicken Pox, forty-eight; Diphtheria, five; Scarlet Fever, four; Mumps, four; Pulmonary Tuberculosis, three; Tuberculosis (other forms), two; Typhoid Fever, two; Lobar Pneumonia, one; Ophthalmia Neonatorum, one.

There were eight deaths during the year, in which a reportable disease was the direct or a contributory cause. They were as follows: Tuberculosis, six; Lobar Pneumonia, one; Whooping Cough, one.

From a financial standpoint, the board has had a very good year. The amount appropriated for the use of the board was $2522.54. Our

expenditures were $1838.37, leaving an unexpended balance of $684.47. We had outstanding bills on December 31, which we were unable to get in in time to be paid in 1923, amounting to $125.00.

Our expenditures on account of Tuberculosis during the past year amounted to but $461.73, as against $1292.89 in 1922. This was due to the fact that two patients for whom we have been caring died during the year. We paid for hospital treatment for Scarlet Fever and Diphtheria patients $425.00.

The City of Fall River and the City of Worcester have claims against the board for care of patients whom they allege had settlements in Easton, amounting to $578.00. These claims are disputed for the reason that the Easton settlement is denied. These claims are not for care rendered in 1923, but are some years' standing, so that they have no direct relation to our expenditures for 1923. We cannot state what the ultimate outcome will be.

The milk inspection during the year shows a satisfactory standard for quality and cleanliness. The sanitary inspection shows that the town is in the best condition from that point of view that it ever has been since inspections were started.

Licenses issued and outstanding during the year 1923 were as follows: One hundred thirty-two licenses to produce and sell milk; one to manufacture non-alcoholic beverages; two to sell wood or denatured alcohol; three slaughtering licenses; seven manicuring and massage licenses; and the inspector of milk has issued seven licenses to sell oleomargarine. There have been sixty-one burial permits issued.

The number of births was ninety, being a rate of 17.8 per thousand. The number of deaths was seventy-six, being a rate of 15 per thousand.

We append the report of the Inspector of Slaughtering.

The financial report is as follows:

Receipts

Appropriation (March)	$1,800.00	
Appropriation (September)	722.84	
		$2,522.84

Expenditures

Milk Inspection:		
Paid Theodore W. Glover, milk samples	$2.95	
Theodore W. Glover, registrations	2.00	
Leo J. Fitzpatrick, registrations	.50	
Leo J. Fitzpatrick, milk samples	2.24	
Leo J. Fitzpatrick, certificate	2.00	
		$9.69
Inspection of Slaughtering:		
Paid J. C. Goward, services as Inspector		300.00
Sanitation:		
Paid Thomas Downey, inspections	$30.00	
Edward J. Healey, inspections	30.00	

H. Ellsworth Simpson, inspections	30.50	
E. E. Kelley, repairs on wagon	10.75	
F. A. Conant, repairs on wagon	12.50	
Edson Mfg. Co., hose for wagon	31.25	
John Malloy, labor on dump	2.70	
Nils Anderson, labor on dump	8.40	
Charles Leonard, burying dog	1.50	
		157.60

Tuberculosis:

Paid Bristol County Tuberculosis Hospital, care of patient	$231.40	
Dr. Robert B. Porter, services	38.50	
Cash Aid	69.71	
J. M. Dailey & Son, milk	20.28	
J. A. Lindquist, milk	23.41	
John Lake Co., eggs	18.98	
Ames Shovel & Tool Co., eggs	17.65	
Goward's Market Co., meat	40.00	
E. L. Spooner, prescription	1.80	
		461.73

Contagious Diseases (Not including Tuberculosis):

Paid Mass. Homeopathetic Hospital:		
Care of diphtheria patients	237.50	
Ambulance charge	20.00	
City of Brockton, care of diphtheria and scarlet fever patients	167.50	
		425.00

Miscellaneous:

Paid L. B. Crockett, P. M., stamps	$5.00	
Gardner Job Print, supplies and printing	53.90	
Thorp & Martin, supplies	3.40	
E. L. Spooner, fumigating supplies	3.60	
Donahoe & Harlow, fumigating supplies	12.00	
J. E. Goss, conveyance	15.50	
Mrs. B. N. Cogswell, conveyance	25.87	
Henry K. Thompson, conveyance	2.50	
L. E. Phillips, conveyance	7.63	
John J. McCarthy Co., trucking	.40	
		129.80

Salaries and Expenses:

Paid David J. O'Connell, services	$100.00	
David J. O'Connell, cash expense	.35	
Frank E. Tilden, services	100.00	
Frank E. Tilden, cash expenses	4.20	

Cora M. Hennigar, services	100.00	
Winifred Cunningham, services as clerk	50.00	
		354.55
Total expenditures		$1,838.37
Unexpended balance, Dec. 31, 1923		$684.47

Respectfully submitted,

DAVID J. O'CONNELL,
FRANK E. TILDEN,
CORA M. HENNIGAR,
Board of Health of Easton.

North Easton, Jan. 2, 1924.

To the Board of Health of Town of Easton:

Gentlemen:

From January 1, 1923 to January 1, 1924 I have inspected twenty-nine carcasses of beef, ten carcasses of swine, and three hundred and seven carcasses of veal.

Two carcasses of veal I found affected with Polyarthritis and five that were underweight, unfit for food, were condemned and disposed of to rendering company.

JOSIAH C. GOWARD,
Inspector.

REPORT OF FINANCE COMMITTEE

February 11, 1924

To the Citizens of Easton, Mass.:

The Governor of this Commonwealth, and the President of the United States have called a halt upon the excess expenditure of public funds.

True economy in all departments is looked forward to by your Finance Committee, as we feel that the least that can be done by local authorities is to follow the action of the Federal and State officials in their budgets for the ensuing year. With this point in view, your Finance Committee in submitting their recommendations for 1924, has tried to be conservative enough to merit your confidence, but at the same time progressive enought to meet impartially the demands of each department, and try to establish a basis consistent with good business principles.

We recommend that suitable quarters for the town officials be secured, whereby all departments (except Schools) will be located in one building. We also recommend that regular office hours be established, and that the assistant in the Town Clerk's office shall act as stenographer and general assistant for all departments (except the school department), in-so-far as may be permissible under the law or State regulations, and consistent with general custom. This assistant to be under the direct supervision of the Town Clerk, and

the salary herein recommended is based upon the above arrangement.

We would again call attention of the Officers of the town to the By-laws adopted some time ago, particularly in regard to the purchase of supplies, etc. We believe that they should be lived up to in every requirement by all departments. Much stress was given this matter in our last report.

Schools.

The matter of transportation appears to be coming to a point where it will be a serious problem. In the interests of lower taxation, parents should show a spirit of co-operation which will enable the department to reduce this item rather than enlarge it.

Roads.

The Finance Committee is firmly of the belief that there is no economy in neglecting the care of any town property. To protect the permanent roads of the town, a large amount of Tarvia must be purchased, which fact has moved us to recommend a larger amount than usual for this department. We believe that the balance, as far as possible, should be used for permanent work. With the Ames Fund to be used in conjunction with this appropriation, a noticeable improvement should be realized.

Financial Condition.

If the recommendations covering appropriations contained herein are sustained by the voters in the Annual Meeting, a very substantial decrease in the tax levy is assured for 1924.

As shown in the table below, the entire indebtedness of the town has been paid.

	Cash and Unpaid Taxes	Outstanding Notes	Net Deficit	Net Surplus	Increase in Deficit	Decrease in Deficit
December 31, 1917	$10,960.80	$5,000.00	.....	$5,960.80	.....	.....
December 31, 1918	11,219.66	35,000.00	$23,780.34	.....	$29,741.14	.....
December 31, 1919	16,222.02	25,000.00	8,777.98	.....	.....	15,002.36
December 31, 1920	25,398.19	40,000.00	14,601.81	.....	5,823.83	5,792.38
December 31, 1921	41,190.57	50,000.00	8,809.43	.....	.....	.....
December 31, 1922	64,680.72	50,000.00	.....	14,686.72	.....	23,496.15
December 31, 1923	30,577.36	.....	.....	30,577.36	.....	*15,890.64

* Increase in surplus.

DEPARTMENT EXPENSES FOR 1923 AND RECOMMENDATIONS FOR 1924

	Appropriations 1923	Unexpended 1923	Estimate 1924	Recommended 1924
Soldiers' Relief	$1,000.00	$453.87	$700.00	$700.00
State Aid	800.00	176.00	800.00	800.00
Town Physician	650.00	50.00	600.00	600.00
Legal Expense	600.00	600.00	600.00	600.00
Pensions	845.00	157.12	610.00	610.00
Memorial Day	300.00	.....	300.00	300.00
Sealer of Weights, etc.	225.00	40.65	225.00	225.00
Fire Department	1,000.00	231.33	1,500.00	1,500.00
Police Department	1,400.00	42.15	1,400.00	1,400.00
Tree Department	1,500.00	33.87	1,500.00	1,500.00
Moth Department	3,037.46	443.20	3,100.00	3,100.00
Inspection of Animals	150.00	.....	150.00	150.00
Incidentals	5,181.99	617.36	11,530.00	11,530.00
Brockton Hospital	500.00	.....	500.00	500.00
Town Officers' Salaries	5,600.00	348.33	5,325.00	4,825.00
Poor Outside Almshouse	8,472.00	.....	8,300.00	8,300.00
Town Farm	5,500.00	93.42	5,500.00	5,500.00
Road Department, General	35,697.00	6,493.45	37,600.00	30,000.00
Road Department, Special	12,500.00	.....	.....	.....
Schools	79,920.00	12.91	82,000.00	81,000.00
Health Department	2,522.84	684.47	2,200.00	2,050.00
Rentals	.....	.....	500.00	500.00
Reserve Emergency Fund	.....	.....	1,000.00	1,000.00
	$167,401.29	$10,478.13	$165,940.00	$156,690.00

The Reserve Emergency Fund is an amount that may be appropriated under the law, to meet an emergency in any department during the year, transfer to each department or departments being under control of the Finance Committee.

Liability.

The Committee desires to bring to your attention the question of Liability Insurance protecting school children or their parents in case of accident arising from transportation. There is practically no insurance covering this matter at present.

In closing, your Committee wishes to express their unanimous opinion that harmony in all departments would be an asset, both to officials and taxpayers.

LEONARD H. PORTER, Chairman,
EDGAR A. CRAIG, Secretary,
JOHN McFARLAND,
J. CLEMENT JOHNSON,
ELIJAH H. SMITH,
JOHN BALDWIN,
W. H. MARBLE,
JOHN A. HENDERSON,
JENNIE M. GOSS,
EDWARD J. McNAMARA,
ALICE K. BRIGGS,
ISABEL S. KELLEY.

Ninety-Sixth Annual Report

OF THE

SCHOOL COMMITTEE

AND THE THIRTY-EIGHTH FROM THE OFFICE OF THE

SUPERINTENDENT OF SCHOOLS

OF THE

TOWN OF EASTON

MASSACHUSETTS

For Year Ending December 31

1923

1924
The Keystone Print, Inc.
Brockton, Massachusetts

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ORGANIZATION

School Committee

John S. Ames, Chairman	Elm Street, North Easton
Telephone 8	Term expires March, 1926
Dorris B. Morse	Washington Street, South Easton
	Term expires March, 1924
George W. Coulie	Holmes Street, North Easton
	Term expires March, 1925

Superintendent of Schools

Carlon E. Wheeler

Residence, Spooner Street, North Easton — Telephone 310-3
Office, Oliver Ames High School Building — Telephone 17

Clerk

Nina W. Coggon

Residence, Spooner Street, North Easton — Telephone 331

Office hours: 8.00 to 11.45 a. m.; 1.15 to 5.00 p. m. on school days. Saturdays, 9.00 a. m. to 12 m. Monday evenings, 7 to 8.

Educational and employment certificates written at the office only.

School Physician

Dr. Robert B. Porter — Day Street; Telephone 27

School Nurse

Olive H. Elliot

Residence, Pond Street — Telephone 67
Office, North Easton Grammar School Building — Telephone 180

Office hours: 8.30 to 9.00 a. m.

Attendance Officer

Patrick J. O'Neil — Jenny Lind Street; Telephone 124-4

SCHOOL CALENDAR

Winter Term	January 2, 1924, to February 15, 1924
Spring Term	February 25, 1924, to April 11, 1924
Summer Term	April 21, 1924, to June 20, 1924
Fall Term	September 3, 1924, to December 19, 1924
Winter Term	Begins December 29, 1924

SCHOOL COMMITTEE MEETINGS

High School Building, first Monday evening of each month, at 7.30 o'clock.

SCHOOL ORGANIZATION

Oliver Ames High School

North Easton, Mass.

Name	Subject or Grade	Where Educated	Date of Appointment
Gilbert C. Mann	Principal Mathematics	Univ. of Vermont, B. S.	1923-9
*Carola H. Campbell	Household Arts	Framingham Normal	1923-9
Julia V. Condon	Commercial	Salem Normal	1922-9
Dorothy Everett	English Latin	Radcliffe College, A. B.	1923-9
Marion C. Frenyear	English	Wellesley College, A. B. Teachers' College Summer	1922-9
†Otis W. Leary	Practical Arts	Boston Sloyd School §Tufts Engineering Trade Experience	1924-1
Ruth A. Ramsdell	Commercial	Smith College, A. B. Col. of Business Admin., B. U. Burdett College	1922-9
Maurice P. Smith	Science Civics	Bates College, B. S.	1923-9
Dorothy A. Wilson	Mathematics	Wellesley College, A. B.	1923-9
†Henrietta Winchester	French Latin	Salem Normal §Cornell University §Boston University McGill University Summer	1893-9
Ruth G. Woodis	History	Wellesley College, A. B.	1923-9

Junior High School

North Easton, Mass.

Mary F. Conley	Principal Mathematics	Boston Training §Boston University	1896-9
Clara A. Drake	English	Easton Training §Bridgewater Normal	1918-9
Leo J. Fitzpatrick	Science Biology	Mass. Agr. College, B. S.	1923-9
Beatrice H. MacKerron	Music Penmanship	Bridgewater Normal	1919-9
Lucy A. Money	History Drawing	Bridgewater Normal	1921-2
Mildred H. Shurtleff	Geography Mathematics Spelling	Bridgewater Normal	1920-9

Primaries in the Junior High School

North Easton, Mass.

Clara L. King	2A	Bradford Academy §Easton Training	1888-9
Katherine J. Lyons	2B	Easton Training Hyannis Summer Normal	1896-9

Name	Subject or Grade	Where Educated	Date of Appointment
Louise E. Canegaly	1A	Easton High School Hyannis Summer Normal	1904-9
Ruby L. Barrows	1B	Symond's Kindergarten	1902-4
Margaret E. Zilch	1B	Framingham Normal	Substitute

North Easton Grammar School

North Easton, Mass.

†Mary A. Stone	Principal 5A	Bridgewater Normal Dartmouth Summer	1887-9
Mary V. Harvey	6A	Bridgewater Normal	1922-9
Mary O'Connell	6B	Bridgewater Normal Hyannis Summer Normal	1898-1
Johanna McFadden	5B	Bridgewater Normal	1922-9
Myrtle F. Goeres	4A	Bridgewater Normal	1923-9
Mabel M. Leach	4B	Easton Training	1904-3
Mary J. Reynolds	3A	Easton Training Harvard Summer	1877-9
Leitia Bird	3B	Easton Training Harvard Summer	1896-9
†Ruth A. Blakeslee	Kindergarten	Wheelock Kindergarten §Colby College	1922-9
Margaret E. Randall	5A and Junior High	Bridgewater Normal	1923-9

South Easton School

South Easton, Mass.

Sadie L. Hurst	Principal 5 and 6	Easton High School	1920-9
Catherine H. Cleary	3 and 4	Bridgewater Normal	1923-9
Anabelle P. Newman	1 and 2	Manchester City Training School	1920-2

Unionville School

North Easton, Mass.

Edith V. Goff	1 to 5	Taunton High School Hyannis Summer School	1922-9

Center School

South Easton, Mass.

Margaret Buckley	1 to 6	Bridgewater Normal	1923-9

Howard School

South Easton, Mass.

Ruth B. Andrews	1 to 6	Bridgewater Normal	1922-9

Union School

Easton, Mass.

Norine C. Dunham	4 to 6	Bridgewater Normal	1923-9
Caroline Belcher	1 to 3	Bridgewater Normal	Substitute

Eastondale School
South Easton, Mass.

Edith L. Kling	1 to 5	Bridgewater Normal	1922-9

Poquanticut School
North Easton, Mass.

Linda L. Cappannari	1 to 4	Bridgewater Normal	1921-10

Substitute

Mary E. Williams	Bridgewater Normal	

Music Supervisor

George H. Foss	1923-9

Janitors

James M. Dailey	Oliver Ames High School	1918-9
George M. Sylvester	Junior High	1900-9
P. J. O'Neil	North Easton Grammar	1916-10
Thore Pearson	South Easton	1923-9
Walter Dean	Union	1922-9
Harry A. Smith	Unionville	1917-9
James Martin	Poquanticut	1923-1
Clifton C. Ripley	Center	1918-11
George Kalner	Eastondale	1919-12
Bernard Talbot	Howard	1920-9

*Paid in part by Oakes Ames Fund.
†Paid in full by Oakes Ames Fund.
§Attended without graduating.

Annual Report of the School Committee

To the Citizens of Easton:

During the year 1923 fourteen new teachers were engaged to fill the places made vacant by resignations. The majority resigned to accept positions in other schools paying larger salaries. This is not a new condition, for in 1922 thirteen resignations were offered mostly for the same reason—higher salaries elsewhere. This means that with a total of forty teachers over thirty per cent. resign annually. This condition is not a good one for the best interests of our schools.

In order to help retain our teachers, and attract others with as much training and experience as we desire, we have had an investigation made of the salaries paid in ten towns with about the same school population as Easton. The results show that the median salary in 1922-1923 per teacher in grades 1-8 was $1,385.37; in Easton it was $1,115.35 or $270 below the median. In the High School we stand eighth in salary per teacher and tenth, or last place, in salary per pupil. The ten towns on which this basis of comparison was made are:

Abington	Rockland
Canton	Stoughton
Hingham	Walpole
Orange	Whitman
Mansfield	Easton

As general economic conditions have changed but little during the past three years, and as they seem to be more definitely established than in 1921, we feel justified in recommending the following salary schedule.

MAXIMUM SALARY SCHEDULES

	Present	Proposed
Grades 1-6	$1,200.00	$1,300.00
Elementary Principal	1,600.00	1,800.00
Grades 7-8	1,300.00	1,400.00
Junior High Principal	1,600.00	1,800.00
High women	1,500.00	1,600.00
High men	1,800.00	2,000.00
High Principal	2,500.00	2,800.00

In our proposed salary budget is included $600.00 for a woman teacher of physical education for grades 1-8 and girls in the High School. This will renew the arrangement followed three years ago and also meet the requirements of the state law.

We record with regret the resignation of Miss Janet Young, who has served the schools faithfully and with satisfaction for thirty-three years. In the resignation of George A. Lackey, janitor of the South Easton School since 1899, we have lost a loyal and interested friend. The best wishes of the School Committee are extended to them in their well earned retirement.

In 1920, from lack of sufficient appropriations, the Supervisor of Music was dropped. As conditions at present do not seem to warrant any further discontinuance, the Committee has appointed Mr. George H. Foss, Supervisor of Music.

The Agricultural Department has fitted and recently sent five boys to the County Agricultural School at Segreganset. Shortly after the opening of the schools in September, since there were not enough students from the freshman class to continue this department, it was closed. Mr. Leo Fitzpatrick, former part-time agricultural instructor, is teaching science, biology and mathematics.

The Superintendent has given in his report the results of the complete physical examination of about one-fourth the school children. A complete physical examination of every pupil is a new requirement by the state. From an examination of the results obtained from one-fourth the pupils, it is apparent that this latest health work is of far reaching importance in recognizing physical and functional defects while there is yet time to correct or arrest them.

Use of the Legion Gymnasium has been obtained through an agreement by which the schools agree to pay the sum of $325 per annum for the estimated increased cost of light and heat.

REPAIRS COMPLETED IN 1923

All of the repairs planned for 1923 with the exception of one small item were completed at a cost of about $2,000.

Two rooms in the Junior High School and one room in the High School have been furnished with new desks and chairs which cost about $1,500.

The amount of $1,541.98 spent for permanent improvement was distributed as follows:

Furnace well	$1,062.50
Center, well and lights	77.30
Unionville	70.00
North Easton Grammar, basement floor	212.18
High, lights	105.00
Junior High, lights	15.00
	$1,541.98

MAINTENANCE AND OUTLAY FOR 1924

It is proposed to apportion $2,160.00 according to the following table. This will leave about $1,200.00 for the many minor repairs that are always necessary.

School	Repairs Exterior	Repairs Interior	Grounds	New Equipment	Furniture and Furnishings	Total
High School	$100		$200		$100	$400
Junior High	100	$300				400
No. Easton Grammar			50			50
Furnace	250	50		$335		635
South Easton	200					200
Center		30				30
Poquanticut	25				20	45
Eastondale	50				15	65
Howard		25	75			100
Unionville	200	35				235
	$925	$440	$325	$335	$135	$2,160

Under interior repairs it is proposed to refinish many of the worn out slate blackboards if the new process which we are investigating is satisfactory.

EDUCATION WEEK

Education Week was observed November 19th to November 23rd. It was gratifying to note that greater interest than ever before was taken in the schools, as evidenced by the number of visitors. There were 591 adult visitors, which is about one-half the total number of students. Exercises were held in all the schools; the chief interest centered in the class room exercises and assemblies on Friday evening, November 23rd, in the High School and Junior High School. Twenty-six per cent. of the fathers of pupils in the High and Junior High Schools were present that evening and in the 8B class forty per cent. of the fathers were present. These figures attest to the interest aroused by Education Week, a result which is especially gratifying to all who are concerned with the success and welfare of the schools.

BUDGET 1924

	Expended 1923		Needed 1924	
General Expenses				
School Committee		348.96		380.00
Traveling Expenses	$40.50		$50.00	
Office	187.90		150.00	
Telephone	115.16		125.00	
Census	5.40		55.00	
Superintendent's Expenses		1,206.58		1,132.00
Traveling Expenses	266.63		200.00	
Enforcement of Law	107.95		100.00	
Clerk	832.00		832.00	
Supervisor's Expenses		22.50		100.00
Salaries, Superintendent, Principal, Teachers		53,544.45		56,000.00
Textbooks		1,754.45		1,900.00
Supplies for Instruction		3,152.56		2,400.00
Operating School Plant		11,657.54		11,700.00
Janitors' wages	5,480.00		5,500.00	
Fuel	4,596.44		4,500.00	
Janitors' supplies	615.02		600.00	
Water	217.43		250.00	

Electricity	233.16		325.00	
Physical Education	325.00		325.00	
Miscellaneous	190.49		200.00	
Maintenance		3,551.64		3,000.00
Repairs	2,027.52			
Furniture and Furnishings	1,524.12			
Health		1,567.37		1,675.00
Salary, Physician	600.00		600.00	
Salary, Nurse	685.49		750.00	
Transportation, Nurse	227.54		225.00	
Supplies	52.34		100.00	
Transportation		7,996.20		9,000.00
Tuition, Continuation School		55.80		100.00
Sundries		262.73		350.00
Teachers' Convention	97.12		125.00	
Graduation	87.65		75.00	
Milk Testing	21.81		50.00	
General	56.15		100.00	
Outlay		1,549.78		335.00
Permanent Improvement	1,541.98			
New Equipment	7.80			
Evening School		177.28		300.00
Salary of Teachers	129.00		200.00	
Janitor Service	45.00		60.00	
Textbooks and Supplies	3.28		40.00	
Total		$86,847.84		$88,372.00

SUMMARY

a. Budget, 1923			
Appropriation, Town Meeting, March 1923			$77,456.23
Appropriation, Town Meeting, Sept. 1923			2,463.77
Receipts, Oliver Ames Fund, 1923			6,805.69
Receipts, Smith Hughes Fund			67.98
Receipts, State Aid Americanization			67.08
Total Receipts			$86,860.75
Total Expenditures			86,847.84
Balance			$12.91
b. Total amount needed in 1924			$88,372.00
Estimated from Oliver Ames Fund			6,372.00
NET APPROPRIATION NEEDED			$82,000.00
Estimated Receipts			
General School Fund		$11,000.00	
Dog Fund		800.00	
State Aid Agriculture		812.51	
Tuition		700.00	
Supplies, Telephone tolls and tickets		60.00	
State Aid Americanization		100.00	

Board of Health	85.00	
Other Receipts	100.00	
	$13,657.51	$13,657.51
Amount to be raised by taxation		$68,342.49

Respectfully submitted,

JOHN S. AMES, Chairman,
DORRIS B. MORSE,
GEORGE W. COULIE.

SCHOOL DEPARTMENT EMPLOYEES AND SALARIES PAID IN 1923

	Yearly Rate	Amount Received
Carlon E. Wheeler	$3,000.00	$3,000.00
Frederick Smith	2,500.00	1,500.00
Gilbert C. Mann	2,500.00	1,041.61
Julia V. Condon	1,300.00	1,240.00
Marguerite Findlen	1,400.00	840.00
Dorothy Wilson	1,200.00	480.00
Marion C. Frenyear	1,500.00	1,500.00
Theodore W.Glover, Jr.	2,090.00	1,393.28
Leo J. Fitzpatrick	1,500.00	537.50
Harold S. Jackson		81.00
Edwin T. Peterson	2,000.00	1,200.00
Maurice P. Smith	1,900.00	760.00
Ruth A. Ramsdell	1,700.00	1,415.00
Lorna B. Tasker	1,500.00	900.00
Ruth G. Woodis	1,500.00	600.00
Henrietta Winchester	1,450.00	1,390.00
Florence B. Childs	1,300.00	780.00
Dorothy Everett	1,400.00	560.00
Mary F. Conley	1,600.00	1,600.00
Clara A. Drake	1,300.00	1,300.00
Beatrice MacKerron	1,300.00	1,300.00
Isabella M. Harlow	1,050.00	630.00
Carola H. Campbell	850.00	340.00
Mary V. Harvey	1,100.00	1,035.00
Lucy A. Money	1,300.00	1,300.00
Mildred Shurtleff	1,300.00	1,300.00
Mary A. Stone	1,550.00	1,550.00
Dorothy Baldwin	1,000.00	600.00
Myrtle Goeres	900.00	360.00
Letitia Bird	1,200.00	1,200.00
Ruth A. Blakeslee		47.00
Mabel M. Leach	1,200.00	1,200.00
Johanna McFadden	1,000.00	940.00
Mary A. O'Connell	1,200.00	1,275.00
Mary J. Reynolds	1,300.00	1,300.00
Janet Young	1,200.00	720.00
Ruby L. Barrows	1,200.00	1,071.00

Louise E. Canegaly	1,200.00	1,200.00
Clara L. King	1,200.00	1,200.00
Katherine J. Lyons	1,200.00	1,200.00
Ruth B. Andrews	900.00	900.00
Catherine H. Cleary	900.00	360.00
Sadie L. Hurst	1,250.00	1,250.00
Anabelle P. Newman	1,200.00	1,152.00
Caroline Belcher	1,100.00	1,030.00
Lottie Deckman	1,200.00	681.00
Norine C. Dunham	950.00	402.50
Esther J. Ames	900.00	540.00
Linda L. Cappannari	1,100.00	1,040.00
Edith L. Kling	950.00	920.00
Drucilla A. Reid	1,000.00	600.00
Margaret Buckley	900.00	360.00
Edith V. Goff	1,200.00	1,200.00
Margaret Randall	1,000.00	400.00
George H. Foss	800.00	320.00
Bridgewater Normal School		185.56
Mrs. Thomas Donahoe		41.50
Grace V. Smith		59.50
Mary E. Williams		216.00
James M. Dailey	1,250.00	1,250.00
George M. Sylvester	1,195.00	1,195.00
Patrick J. O'Neil	1,235.00	1,235.00
Ralph Nason	450.00	225.00
Thore Pearson	600.00	200.00
George A. Lackey	450.00	300.00
James Martin	150.00	150.00
Clifton C. Ripley	175.00	175.00
Walter Dean	300.00	300.00
Harry A. Smith	250.00	250.00
George Kalner	100.00	100.00
Bernard Talbot	100.00	100.00
Nina W. Coggon	832.00	832.00
Dr. Robert B. Porter	600.00	600.00
Olive H. Elliot	750.00	687.49

FINANCIAL STATEMENT OF OAKES AMES BEQUEST
For the Year Ending December 31, 1923

Receipts

Balance on hand January 1, 1923	$2,324.39
Interest received	4,083.20
	$6,407.59

Expenditures

	Yearly rate Salaries	Amount Paid	
Ruth Blakeslee	$1,000.00	$940.00	
Harold S. Jackson	1,650.00	1,620.00	
Carola H. Campbell	250.00	100.00	
Isabella M. Harlow	250.00	150.00	
Ruth A. Ramsdell		165.00	
Mary A. Stone	50.00	50.00	
Henrietta Winchester	50.00	50.00	
Carlon E. Wheeler	200.00	200.00	
Supplies purchased	317.21		
Less supplies sold	70.59	246.62	
Janitor		40.00	
Clerk		50.00	
			$3,611.62
Balance on hand Dec. 31, 1923			2,795.97
			$6,407.59

EXPENDITURES BY DIVISIONS
JANUARY 1, 1923 TO DECEMBER 31, 1923

	General	High	Junior High	Elementary	Total
Salaries	$3,000.00	$14,662.30	$10,045.79	$25,836.36	$53,544.45
Textbooks	.....	976.89	196.63	580.93	1,754.45
Care and Cleaning	.....	1,250.00	597.51	3,632.49	$5,480.00
Fuel	.....	895.55	365.17	3,335.72	4,596.44
Repairs and Furnishings	.....	1,336.11	1,205.52	1,442.51	3,984.14
Outlay	.....	319.80	18.00	1,421.98	1,759.78
Transportation	.....	3,205.38	2,986.76	1,804.06	7,996.20
Sundries	56.15	21.81	.....	.....	77.96
Physical Education	.....	.....	325.00	.....	325.00
Supplies for Instruction	.....	967.40	460.60	1,082.06	2,510.06
Miscellaneous School Plant	.....	44.67	57.10	88.72	190.49
Janitors' Supplies	.....	152.61	69.36	393.05	615.02
School Committee Expenses	343.56	.....	.....	.....	343.56
Census	5.40	.....	.....	.....	5.40
Tuition, Continuation School	55.80	.....	.....	.....	55.80
Health	.....	287.00	424.90	855.47	1,567.37
Superintendent's Traveling Expenses	266.63	.....	.....	.....	266.63
Clerk	832.00	.....	.....	.....	832.00
Supervisor's Expenses	.....	.....	.....	22.50	22.50
Attendance Officer	107.95	.....	.....	.....	107.95
Water	.....	44.98	60.27	112.18	217.43
Electricity	.....	95.83	75.90	61.43	233.16
Graduation	87.65	.....	.....	.....	87.65
Teachers' Convention Expenses	97.12	.....	.....	.....	97.12
Evening School	177.28	.....	.....	.....	177.28
Total Town	$5,029.54	$24,260.33	$16,888.51	$40,669.46	$86,847.84
Oakes Ames Fund	200.00	1,234.95	1,039.96	1,157.30	3,632.21
Total	$5,229.54	$25,495.28	$17,928.47	$41,826.76	$90,480.05
Average Membership	1,126.26	225.86	192.87	707.53	1,126.26
Cost per pupil in average membership, not including Capital Outlay	*$4.64	*$111.46	*$92.86	*$57.10	*$78.77

*Includes amounts paid by Oakes Ames and Oliver Ames Funds. Average in state, 1922, $80.35.

EXPENDITURES BY DEPARTMENTS—HIGH SCHOOL, GRADES IX TO XII
JANUARY 1, 1923 TO DECEMBER 31, 1923

	General	*Agriculture*	*Commercial*	*Household Arts*	*English*	*History*	*Latin*	*Mathematics*	*Modern Language*	*Practical Arts*	*Science*	*Total*
Salaries	$1,320.61	$708.62	$2,438.82	$493.25	$2,680.30	$1,872.22	$639.98	$2,018.20	$1,274.00	$35.80	$1,180.50	$14,662.30
Text Books	248.08	11.94	190.31	34.35	102.45	209.45	13.59	77.27	5.18	.....	84.27	976.89
Care and Cleaning	1,250.00	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	1,250.00
Fuel	895.55	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	895.55
Repairs and Furnishings	903.61	.....	432.50	.....	.....	.....	.....	.....	.....	.....	.....	1,336.11
Outlay	109.80	.....	210.00	.....	.....	.....	.....	.....	.....	.....	.....	319.80
Transportation	3,205.38	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	3,025.38
Sundries	21.81	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	21.81
Supplies for Instruction	478.12	5.24	277.60	3.82	.....	.....	.50	2.00	2.06	145.23	52.83	967.40
Miscellaneous School Plant	44.67	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	44.67
Janitor's Supplies	152.61	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	152.61
Health	287.00	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	287.00
Water	44.98	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	44.98
Electricity	95.83	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	95.83
Total	$9,058.05	$725.80	$3,549.23	$531.42	$2,782.75	$2,081.67	$654.07	$2,097.47	$1,281.24	$181.03	$1,317.60	$24,260.33
Oakes Ames Fund	.....	.....	165.00	125.00	.....	.....	.....	.....	50.00	894.95	.....	1,234.95
Total	$9,058.05	$725.80	*$3,714.23	*$656.42	$2,782.75	$2,081.67	$654.07	$2,097.47	*$1,331.24	*$1,075.98	$1,317.60	$25,495.28
Average Membership	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	225.86

Cost per pupil, in average membership, not including capital outlay, * $111.46.

* Includes amount paid by Oakes Ames and Oliver Ames Funds.

Report of the Superintendent of Schools

To the School Committee of Easton:

Madam and Gentlemen:

I respectfully submit my sixth annual report which is the thirty-eighth from this office.

PROFESSIONAL ACCOMPLISHMENTS

The schools have been visited regularly as in past years and the usual number of meetings and conferences have been held. The committees of teachers have continued to be very helpful in stimulating and directing activities along special lines. A new committee on Social Studies has presented its first report. The committee on Professional Improvement arranged in March for a brief extension course with the State Department of Education. Mr. George A. Mirick of Harvard University conducted the course which was attended by thirty-seven teachers. On October 2, during Fair Week, an all day meeting of teachers was held in the High School. Several new books have been added to the teachers' professional library and all teachers find some of them interesting and helpful. There has been more purposeful professional reading this year than ever before. The chief result has been a clearer understanding of the individual child and the planning of school and home activities accordingly.

EDUCATIONAL ACCOMPLISHMENTS

The results of the Stanford Achievement Test which was given in June to all pupils from the second to the eighth grade gave Easton pupils a rating of eight months above the average of those pupils who had taken the test elsewhere in the United States. This standard of accomplishment means that in the subjects tested, namely reading, arithmetic, language, literature, spelling, history and science, our boys and girls did as well as others who were eight months older. After more pupils in the United States have taken this test, we may find that our pupils do not stand so high relatively.

Other tests given during the year were Charter's Language and Grammar in grades 9-12, French Sentences and Vocabulary, Latin Sentences and Vocabulary, Gregory's Tests in United States History in grades 11 and 12, Douglass Standard Diagnostic Algebra Tests, and Shop Mathematics.

The results of the Language and Grammar Tests are given below. The Freshman and Sophomore Classes are nearly normal in both

grammar and language, and the Juniors and Seniors are nearly normal in language, but they are considerably below normal in grammar, having made little progress above the Sophomore standard.

English	Class	Standard Norms	O. A. H. S. Medians
Language	Senior	35.4	30
Grammar		25.9	14
Language	Junior	33.5	30
Grammar		20.1	14
Language	Sophomore	30.8	28
Grammar		14.4	14
Language	Freshman	30.2	26
Grammar		15.7	12

In the tests in French the second and third year classes were nearly normal in the vocabulary test, but were considerably below in the sentence tests. The first year class was considerably below the normal in both sentences and vocabulary. In all three classes, however, much improvement was shown over the work of the previous years.

In Latin the results of the tests show that the work is below normal and that little improvement was made last year. The vocabulary results are better than the results with sentences.

We have not yet received the norms for the tests in United States history. The tests in algebra helped to locate difficulties peculiar to any particular student. The Freshmen and Sophomore boys in the Shop Department had special tests in Shop Mathematics and in Industrial History.

An effort is made to adapt the work of the school to the abilities of all students. However, those students who expect to enter higher institutions of learning must do much better than the average grade of work. This is very necessary because the competition for entrance to higher institutions is becoming greater each year. In this respect we have not made progress during the last year. Our Commercial Department continues to send out graduates who are very well qualified.

SCHOOLS OF A GENERATION AGO

From time to time comparisons are made between the schools of today and those of a generation ago. It is difficult to offer definite data for purposes of comparison, hence the conclusions usually are merely the expression of opinion. However, schoolmen and schoolwomen everywhere are unanimous on these two points:

(1) That where data are available sufficient for a real comparison of the work in the common branches of the schools of today with that of the schools of a generation or more ago, the modern school always presents the better results unless it is in some community that is not properly supporting its schools.

(2) That the school of today is adjusting its activities to meet the needs of all types of pupils and is endeavoring to nurture the habit of pleasure in work well done, to the end that *all* individuals may be industrious members of a society which is constantly demanding more of its individuals in respect to their attitude toward their own obligations and the rights of others.

In connection with the first point you may be interested in the results of the dictation exercise:

He said, "Many people buy their meat, I think, at Mr. Brown's grocery. Can they buy potatoes there?"

Mr. William C. Bates who was the first superintendent of schools in Easton dictated this exercise to the pupils in the upper grammar grades in 1886. The same exercise had been previously used by Mr. Martin, Secretary of the State Board of Education, in his survey of Plymouth County. It was given to pupils to whom our Junior High pupils now correspond.

Mr. Bates reported in 1886 as follows:

"The results obtained in Plymouth County were very unsatisfactory. The same test was applied to the upper classes in the Easton schools, and many errors were found in the papers written by pupils who are supposed to be nearly ready for High School."

Results in Easton, grades 7 to 12, February, 1923:

Grade	Variation in percent. correct	Median percent. correct
7B	96-56	84
7A	88-56	72
8B1	92-56	80
8B	100-52	80
8A1	100-68	80
8A	100-64	86
9	100-68	88
10	100-64	92
11	100-52	88
12	100-56	88
	Average no. mistakes	
7-8	5	80
9-12	3	88
7-12	3.7	85
		Possible mistakes
Quotation		2
Punctuation		5
Capitals		6
Spelling		up to 8
Apostrophe		1
Abbreviations		1
Order of words		2
		25

For each mistake 4% was taken off.

Are these results worse, the equal of, or better than those obtained a generation ago? Each individual must judge for himself because the former reports are not definite, but we believe that our present standard is higher.

PHYSICAL EXAMINATIONS

The School Physician and the School Nurse have continued with the health work as usual, and in addition have made a complete examination of nearly one-fourth of the pupils. This complete examination includes a thorough inspection of the chest, spine and feet. The State Department of Health and Education are requiring that the examinations of school children shall be more thorough than the cursory examinations which have been accepted in years past by the local authorities in many cities and towns.

The results of the complete examinations of one-fourth of the pupils are as follows:

Poor posture	40
Defective spine	4
Defective ankle	2
Heart trouble	22
Lungs—symptoms of disease	12
Lungs—diseased	3

The pupils selected for the complete examination were the beginners and all those between 10 and 11 years of age. The results found indicate the importance of a complete examination of every child. The old adage, "A stitch in time saves nine," is nowhere better illustrated than in connection with the remedial measures for correcting these defects early in childhood.

Many parents have been present at the time of the examinations, and nearly all have been glad to accept the facts as revealed through the work of the physician and nurse.

REMEDIAL MEASURES

Sixty-seven pupils have been treated at the dental clinic, and about two hundred others have received treatment elsewhere. Over eight hundred pupils or two-thirds of our entire school enrollment, were reported as having defective teeth this Fall. This is 600 more than a year ago. Teachers and parents should assist the children in attending to this work, for our nurse working on half-time only cannot follow these cases as closely as it seems to be necessary. Last year we had an excellent record. Why not continue?

There have been between 20 and 30 operations for adenoids and tonsils, but there are still 56 cases which need attention. We hope parents will not wait too long before bringing these cases to the attention of a specialist.

There has been an unusual number of cases of skin diseases and pediculosis, but these are now well under control.

SCHOOL LUNCHES

The High School and Junior High have continued to be supplied with lunches by the pupils in the cooking department.

The Union School is having soup or chowder, and hot cocoa served

to its pupils at five cents a serving every noon. The plan has been made possible by the co-operation of the teachers and the Outlook Club, and through the kindness of Mrs. Stone, a graduate dietition, who cooks and serves the lunch.

The Howard, Eastondale and Poquanticut schools have been provided with oil stoves and boilers fitted with racks into which preserve jars fit. Each mother has been invited to send cocoa, stew or a vegetable to be heated for the noon meal.

It is hoped that a mid-morning lunch of milk may be served at cost to the pupils of the South Easton school, especially to those who are underweight.

The ability of the child to grow mentally and physically is largely dependent on the food it eats. Most mothers provide nourishing meals at home, but the time away from home is too long for the children to be dependent on sandwiches alone. It is hoped that every child will take advantage of the means provided for a more substantial lunch.

Results of first weighing in June, 1923:

	Percent. % underweight
Outside schools	32.6
North Easton Grammar	37.9
Kindergarten	33.3
Primary	31.9
Junior High	39.3
Town	35.8

Instruction is being given by the nurse in Home Hygiene and care of the sick, to all girls in the Sophomore Class. While this course is brief, it aims to teach pupils how to observe symptoms, make an ill person comfortable by deft handling, proper diet, well made bed, etc., and it also tries to awaken the pupils interest in home sanitation and its relation to health. The course includes theory and demonstration. To those students who have a high standing, the Red Cross gives a certificate enrolling them on the list of local help to be called upon for volunteer service in case of local disaster or emergency.

SCHOOL SAVINGS

During the war period many thrift stamps were purchased by school children. The certificates which mature each year on January 1, should be exchanged on date of expiration, for they bear interest no longer.

During the past year we have been investigating the subject of school savings with the intention of recommending the installation of a system in our schools, if arrangements can be made that are satisfactory to the officers of the Savings Bank and to the teachers. The various systems are either based upon a too complicated system of bookkeeping or upon expensive stamp machines. Stamp machines are being furnished locally by some banks throughout the country and this seems to be a very good plan. We are not doing in Easton as much as we should to encourage the habit of saving. The quotations

given below emphasize what many people consider a vital factor in the training of children:

PRESIDENT COOLIDGE'S LETTER TO THE CHAIRMAN OF THE NATIONAL THRIFT COMMITTEE

"The American people, taken as a whole, have been very quick to grasp the benefits that result from thrift and industry, and the cultivation of a saving disposition. They have not only deposited money in banks, but invested it in all kinds of business enterprises.

"Those who have started in this direction have always found that real satisfaction arises, not from indulgence, but from achievement. Those who save regularly find an increasing power, not only of finances, but of character. It is through the use of such power, for wise and just ends, that we can better our whole industrial and commercial establishment.

"It is not too much to say that the growth of America, as we know it, has been the result of these agencies. It has been, not only the vision, and the high purpose of our forefathers, but likewise, their work and their savings, which have created our country, and on the continuation of which the whole future and welfare of our people rests. The habit of saving is a constructive virtue. Your efforts to bring this to the attention of the public, with reiterated emphasis, is a highly commendable service. I endorse your actions, and wish you every success in this laudable enterprise."

REPORT TO THE MASSACHUSETTS LEGISLATURE OF THE COMMITTEE ON NECESSARIES OF LIFE

"At this time the commission desires to call particular attention to what is probably the most important item in the entire budget. i. e. savings. It is a definite barometer as to the success or failure of the family organization. It is the dividend earned by the family corporation. Conservative saving will tend to eliminate the disastrous showing now recorded in this country as to the number of people dependent for support upon others."

SOME SCHOOL NEEDS

1. Use of an assembly hall that is large enough to accommodate all Junior High and High School students.
2. Lunch room that will seat 200 students.
3. Remodel Junior High roof.
4. Continue to modernize Furnace schoolhouse.
5. Three new scholarships in order that a scholarship may be awarded each year.
6. Clinic for mentally retarded children.
7. Clinic for physically deficient children with special reference to condition of lungs and subsequent feeding and care.

In conclusion I wish to express my appreciation for the cordial support of the School Committee and to the teachers for their splendid co-operation in carrying out the work of the schools.

CARLON E. WHEELER.

January 21, 1924.

ENROLLMENT BY GRADES—SEPTEMBER, 1923

School	K	1		2		3		4		5		6		7		8		9	10	11	12	Total
		B	A	B	A	B	A	B	A	B	A	B	A	B	A	B	A					
Oliver Ames High																		69	81	50	33	233
Junior High														67	42	60	35					204
North Easton Grammar	47	45	18	28	28	48	13	33	28	34	34	30	40									426
South Easton		18		7	6	10	9	12	12		11	12	2									99
Union		12		12		9		7		14		14										68
Poquanticut		5		1		7		4														17
Unionville		4		7		6		5		6												28
Center		5		3	4			1		1		6										20
Eastondale		7		4		3		4		3												21
Howard		4		4		2		3		2		2										17
Total	47	100	18	66	38	85	22	69	40	60	45	64	42	67	42	60	35	69	81	50	33	1,133
	47	118		104		107		109		105		106		109		95		69	81	50	33	1,133

OLIVER AMES HIGH AND JUNIOR HIGH SCHOOLS

Registration by Subjects, February 1, 1924

	Composition	Literature	History	Geography	Civics	French	Latin	Mathematics	Biology	Chemistry	Science and Hygiene	Physics	Stenography	Typewriting	Commerce	Penmanship	Spelling	Bookkeeping	Business	Shop	Drawing	Sewing	Cooking	Home and Health	Problems of Democracy	Music	Physical Education
Seniors	33	33	...	...	...	2	...	10	...	1	...	13	14	1	20	...	...	1	17	2	...	...	...	...	29	30	8
Juniors	52	52	54	...	...	20	7	25	1	23	...	1	20	19	...	1	...	16	...	7	...	...	...	...	...	35	10
Sophomores	77	77	26	...	...	28	6	42	39	...	...	...	...	42	...	42	...	48	...	14	...	21	...	39	...	37	12
Freshmen	95	95	...	...	86	60	12	100	...	...	...	...	...	47	...	...	...	...	...	35	...	...	48	...	...	68	12
8A	61	61	61	...	...	...	...	61	...	...	61	...	...	...	...	61	61	...	...	25	61	...	36	...	...	61	61
8B	41	41	...	41	...	...	...	41	...	...	41	...	...	...	...	41	41	...	...	22	41	...	19	...	...	41	41
7A	66	66	66	...	...	...	...	66	...	...	66	...	...	...	...	66	66	...	...	32	66	34	...	...	...	66	66
7B	42	42	...	42	...	...	...	42	...	...	42	...	...	...	...	42	42	...	...	23	42	19	...	...	...	42	42
Totals	467	467	207	83	86	110	25	387	40	24	210	14	34	109	20	253	210	65	17	160	210	74	103	39	29	380	252

FINANCIAL STATEMENT OF HOUSEHOLD ARTS DEPARTMENT

Receipts

Balance	$149.11	
Food at counter	424.57	
Food to teachers	596.36	
Total receipts		$1,170.04

Expenditures

Edibles	$779.05	
Milk	116.68	
Equipment	18.03	
Help	112.70	
Laundry	24.98	
	$1,051.44	
Balance	118.60	
		$1,170.04

HIGH SCHOOL GRADUATION

PROGRAM

1 Priests' March from Athalia — *Mendelssohn*
Orchestra

2 Address of Welcome by the President of the Class
Edward Elmer Range

3 The Cost of Education
*Clifford Henry Walker

4 Adopted Americans
†Margaret Mary Murphy

5 Song, Friend of the World — *Hadley*
(Dedicated to Theodore Roosevelt)
Chorus of Girls

6 Scenes from the Merchant of Venice — *William Shakespeare*

Scene I. The Bond

Antonio has promised to lend Bassanio money so that he may try to win Portia, but as Antonio has none on hand, he wishes to borrow from Shylock.

Scene II. The Three Caskets

To win the hand of Portia, Bassanio must choose the casket which contains her picture.

Scene III. The Trial

Portia, disguised as a doctor of laws, conducts the trial to free Antonio.

CHARACTERS

Antonio, a merchant of Venice.....Edward Elmer Range
Bassanio, his kinsman, suitor to Portia,
‡Cornelius Joseph Harvey
Shylock, a rich Jew.....Earl Field Sunderland

The Duke of Venice .....Carl Walter Widdell
Gratanio.....‡Arthur Raymond Pearson
Salanio.....Robert Edwin Day

Friends to Antonio and Bassanio

Portia, a rich heiress.....‡Hazel Marie Chesley
Nerissa, her waiting maid.....‡Signe Linea Johnson

7 Award of the Diplomas, and the Washington and Franklin Medal

John S. Ames, Chairman of the School Committee

8 March, The Bird Man *Whidden and Conrad*

Orchestra

*First Honor †Second Honor ‡Chosen for Graduation Program

Senior Class of 1923

Ames, James Arthur	General
Anderson, Herman	General
Broman, Sigrid Olivia Mathilda	Commercial
Buck, Florence Allena	General
Buck, Frances Augusta	General
Chesley, Hazel Marie	Commercial
Darling, Harold Theodore	College Scientific
Day, Robert Edwin	College Scientific
Dorgan, Lana Evelyn	Commercial
Field, Eleanor Robinson	General
Galvin, Katherine Teresa	Commercial
Gray, Elinor Constance	College
Gustafson, Anna Christine	General
Harvey, Cornelius Joseph	Commercial
Heath, Stuart Dean	General
Howard, Olive Emily	General
Johnson, Folke Carlton	College Scientific
Johnson, Signe Linea	College Scientific
Lewis, Ella Frances	General
Lyons, Mary Catherine	Commercial
Mahoney, Joseph Frederick	General
McCann, Michael Augustus	Commercial
McNayr, Irving Hobart	General
Murphy, Margaret Mary	Commercial
Mynieke, Alice Marion	Commercial
Pearson, Arthur Raymond	Commercial
Pearson, George Lewis	Commercial
Range, Edward Elmer	General
Reynolds, Alfred Sladen	College Scientific
Rosen, Gunhild Josephine	General
Ross, William Charles	College
Scriven, Mary Cecelia	Commercial
Sunderland, Earle Field	College Scientific
Walker, Clifford Henry	General

Wallin, Jennie Elizabeth	Commercial
Watt, James	General
Widdell, Carl Walter	College Scientific
Willis, Harold Edward	General
Wry, Gertrude Anna	Commercial

TYPEWRITING DIPLOMAS

*Mary Lyons	Underwood, Royal
*Margaret Murphy	Underwood, Royal
*Jennie Wallin	Underwood, Royal
*Arthur Pearson	Underwood
Sigrid Broman	Underwood, Royal
Gunhild Rosen	Underwood
Katherine Galvin	Underwood
Mae Scriven	Underwood
Gertrude Wry	Underwood

*Bronze Medal

ROLL OF HONOR

PUPILS NEITHER TARDY NOR ABSENT

SCHOOL YEAR 1922-1923

Oliver Ames High School

(*Figures opposite names indicate number of semesters*)

Edward Cushman	1	Mary Swasey	1
Irving McNayr	1	Viola Boulette	2
Olive Howard	1	Thomas Conlon	1
Helga Christensen	1	John Smith	1
Ruth Day	1	Irene Cummings	2
George Cummings	1	Edith DeWitt	1
Howard Thompson	2	Alice Eaton	1
Madolin Cogswell	1	Anna Garcia	1
Muriel Kew	1	Clifford Walker	1
Beatrice Manchester	1	Evelyn Carr	1
Elizabeth Ross	1	Hazel Gibling	1
Ethel Cruickshank	1	Enid Jacobson	1
Mildred O'Connor	1	Helen Oman	1
		Arthur Jackman	2

Junior High

8A

Agnes Anderson	1	Margaret Healey	1
Elizabeth Coughlin	1	Hazel Herrick	2
Louise Smith	1	Flora Howard	2
Stanley Whitten	1	Margery I. Cameron	2
Harold Lundgren	1	Albert Wilson	1
Ruth Field	1	Arvid Samuelson	2

8B

Anna Buck	1	Ralph Harris	2
Howard Condon	1	Ruth Cruickshank	2
William Emerson	1	Constance Gifford	1
Tillie Jacobson	2	Arlene Haglund	2
Alice Williams	2	Carlton Dahlborg	2
Minnie Emerson	1	Irene Hanson	2
		Ellen Wall	1

7A

Herbert Anderson	1	Marion Olson	1
William Croskery	1	Stuart Smith	1
Pauline Cushman	1	Marion Alger	1
Hazel Eisner	1	Richard Coggon	1
Anna Harvey	1	Pauline Eastman	1
Ernest Weeks	1	Noel Fernandez	1
Paul Whitten	1	Lennart Hilmer	1

7B

Corienne Bond	1	Elmer Anderson	2
Robert Lewis	1	Laura Lund	1
Dorothy Coggon	1	Stanley Randall	2
Edith Rohdin	1	Enrique Roderiques	1
Alice Smith	1	Robert Samuelson	1
Stella Stromvall	1	Carl Sundell	2
		Anthony Vieira	1

North Easton Grammar

6A

A. Leonard Anderson	1
Carl Lawson	1
Mabel Broman	1
Muriel Case	1
Nellie Jermoloviez	2
Evelyn Lawson	2
Helen O'Neil	2
William Baxter	2
Ralph Hanson	2
Clarence Strom	1
Harold Anderson	1

5A

Carlton Jacobson	1
Joseph L. Nardullo	2
Anna Erickson	2
Virginia Haskins	1

4A

Carl E. Hanson	1
David W. Peterson	1
Warren E. Reckendorf	1
John Tamulewicz	1
Allen C. Anderson	1
Bertha G. Dimond	1
Dorothy V. Anderson	1

6B

Alice V. Bergeson	1
Sonja E. Carlson	1
Gertrude Lahey	1
Merelyn Wry	1
Ernest Smith	1
Carl G. Anderson	1
Frank A. Carlson	1
Gunnar M. Hilmer	2
William F. Lordon	1
Agda L. Anderson	2
Sylvia L. Broman	2
R. Ingeborg Olson	1

5B

Evelyn A. Anderson	1
Jane E. Cameron	1
Muriel A. Whitten	1
Richard B. Swanson	1
Robert E. Benson	1
Randall C. Johnson	1
George Tull	1
Gathry L. Haglund	1
Annie Yaskonis	1

3A		4B	
Edna Hutchins	1	Harry Lawson	1
Rita Mahoney	1	Thuna Lawson	1
Albin Anderson	2	Olive Anderson	1
2A		Anna Anderson	1
Robert J. Henderson	1	Hugo Anderson	1
Clarence Cogswell	1	Evald Carlson	1
Roger A. Conant	1	Hazel Keith	1
Marie T. Ponce	1	3B	
Joseph Kasuilinos	1	Robert R. Case	1
Ruth Swanson	1	2B	
Dorothy Olson	1	Concessao Roderiques	1
Winslow Conant	1	Stanley Borgeson	1
1A		Lester W. Broman	2
Henry C. Peterson	1	Marion Henderson	1
Dorothy Jermoloviez	1	Olive Santos	1
Helen Hutchins	1	Richard Harris	1
F. Russell Anderson	1	Martin Swanson	1
Charles Dimond	1	1B	
Chester I. Jackman	1	Matilde Ponce	1
Eileen Lordon	1	Richard Craig	1
Arthur O. Lundgren	2		

Kindergarten

Clyde A. Craig 1

South Easton Grammar

Alice V. Wall 2

South Easton Intermediate

Clara Day	2
Minnie Nystrom	1
Edwin Lind	1

South Easton Primary

George Moore	1	Arthur Walker	1

Union Grammar

Helen Hanscom	1	Russell Buck	1
Alice Johnson	2	John Moore	1
Gunhild Johnson	1	Roy Rolfing	1
Marion Madigan	2	Royal Rollins	1
Bessie Rohdin	1	Raymond Webber	1
Mary Shukis	2	Frances Croskery	1
Edward Buck	1		

Union Primary

Mary A. Rohdin 1

Poquanticut

Henry Clarke	2	Mary Cruickshank	2
Thomas Williams	2	Florence Cruickshank	2
Carolyn Buck	2	Edna Utton	2
Helen Buttinger	2	Edward Cruickshank	1
		Margarite Cleverly	1

Center

Bruce Goodwin	1	Grace Nolan	1
Ethel Eisner	1		

Howard

Marion Talbot	1

Unionville

Winston F. Keith	1	Ruth Crowd	1